

**Wisconsin**  
**Department of Workforce Development**

**UNEMPLOYMENT INSURANCE DIVISION**

**HANDBOOK FOR EMPLOYERS**

**WISCONSIN'S**  
**UNEMPLOYMENT INSURANCE PROGRAM**

READ THIS HANDBOOK AND KEEP IT FOR FUTURE REFERENCE. IT CONTAINS IMPORTANT INFORMATION AND INSTRUCTIONS AND WILL HELP YOU TO KNOW AND PROTECT YOUR RIGHTS UNDER THE UNEMPLOYMENT INSURANCE LAW OF THE STATE OF WISCONSIN.

DWD Logo

# WISCONSIN'S UNEMPLOYMENT INSURANCE PROGRAM

## What is the unemployment insurance program?

The unemployment insurance program provides weekly benefits to eligible unemployed workers. These benefits provide economic stability to the workers and their families during temporary periods of unemployment and help lessen the effect of unemployment on the local economy. The program is financed solely through employer contributions (taxes). It is not operated as a part of the federal social security system, the state worker's compensation program or any federal or state welfare program.

## What is the relationship between Wisconsin's Unemployment Insurance Law and the Federal Unemployment Tax Act (FUTA)?

Unemployment insurance is a federal-state program jointly financed through federal and state employer payroll taxes. The federal unemployment tax is used, in part, to finance the administrative expenses of each state's unemployment insurance program and certain federal costs related to extended benefits. Employer payroll taxes collected under the Wisconsin Unemployment Insurance Law and all other state unemployment insurance laws are used only to pay benefits to unemployed workers.

**The Wisconsin Unemployment Insurance Law is administered by the  
Unemployment Insurance Division  
of the  
Department of Workforce Development**

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## INTRODUCTION

This handbook provides information about the Wisconsin Unemployment Insurance Law, Chapter 108, Wisconsin Statutes. It is intended to assist employers in meeting their obligations under the law. The handbook is based on the unemployment insurance statutes currently in effect. It does not take precedence over the law or regulations and is subject to change as a result of law revisions and court rulings. Excerpts from Chapter 108 and related administrative rules are included in this handbook to assist in explaining particular provisions of the law.

**Unemployment Insurance staff are available Monday through Friday from 7:45 AM to 4:30 PM. A list of employer assistance telephone numbers can be found on the back of this handbook.**

When updated pages for the handbook are available, they will be announced in the "Wisconsin Unemployment Insurance Update" inserted with your quarterly wage and tax reports.

Current and prior versions of the handbook can be viewed or printed from our website at:  
**<http://www.dwd.state.wi.us/ui201>**



**If you do not have internet access**, you may use the form below to request additional copies of the handbook or packets of the most recently updated pages.

Send your request form **with a self-addressed, adhesive mailing label to:**

Unemployment Insurance Division  
Employer Handbook  
P.O. Box 7905  
Madison WI 53707

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# SECTION 1 - BENEFITS

## 1 IMPORTANT DEFINITIONS

Familiarity with the following terms will help you understand the information in this handbook and will make it easier to complete the benefit reports required by the department.

**"Administrative Account"** - an account in which the federal moneys apportioned to the state for the administration of Chapter 108 are deposited. In addition, it is funded by employers through penalty charges, tardy filing fees and interest on delinquent payments. In certain limited cases, benefits based upon work performed for reimbursable employers are paid from this account.

**"Balancing Account"** - a segregated account within the Unemployment Reserve Fund financed by employers' contributions and other means specified by law to pay benefits which, by statute, cannot be charged directly to a contributing employer's account.

**"Base Period"** - the first four of the last five completed calendar quarters prior to the week in which a new initial claim application for unemployment benefits is filed. Wages paid during the base period are used to determine if a claimant has been paid enough wages to qualify for an unemployment claim. Wages paid during the base period are also used to compute the amount of unemployment benefits that can be paid during the claim (maximum benefit amount).

If a claimant does not have enough wages to qualify for a claim using the base period defined above, an "alternate base period" will be used. The alternate base period will be the four most recently completed calendar quarters prior to the week the initial claim application for the new benefit year is filed.

**"Benefit Year"** - the 52-week period that begins with the week a new initial claim application is filed. The maximum benefit amount computed from wages paid during the base period can be paid to the claimant for weeks in which the claimant is totally or partially unemployed during the benefit year. If the maximum benefit amount

is all paid to the claimant before the benefit year ends, the claimant is not eligible for regular unemployment benefits for any remaining weeks of total and partial unemployment in the benefit year.

**"Calendar Quarter"** - the four calendar quarters are:

January 1 through March 31  
April 1 through June 30  
July 1 through September 30  
October 1 through December 31

**"Contributing Employer"** - An employer that is subject to the UI law and who finances its UI liability by submitting a quarterly tax to the Department.

**"Covered Employment"** - work that is subject to and taxable under the unemployment law. Only wages earned in covered employment can be used to compute a claimant's entitlement for unemployment benefits.

**"DWD" or "the Department"** - Department of Workforce Development (formerly DILHR or the Department of Industry, Labor and Human Relations.)

**"Excluded Employment"** - work that is not subject to the unemployment tax and/or is specified by the unemployment law as not covered for benefit entitlement computation purposes.

**"Full-time Employment"** - work performed for at least 35 hours per week.

**"High Quarter"** - the calendar quarter in a claimant's base period during which the claimant was paid the highest amount of wages from all covered employment. Wages paid in the high quarter are used to compute the claimant's weekly benefit rate.

**"Initial Claim Application"** - an application made to start a new unemployment benefit year

or to resume/reopen an existing unemployment benefit year. This application must be filed in the week that the claimant wants the claim to begin.

**"JETS"** - Jobs Employment and Training Services. The division of DWD which provides employment assistance and job placement services to employers and applicants.

**"Lag Period"** - the period between the end of the base period and the start of the benefit year. It varies between 13 and 26 weeks in length, depending upon when the new initial claim application is filed. Wages paid during the lag period are not used to compute the claimant's entitlement.

**"Maximum Benefit Amount"** - the total amount of unemployment benefits potentially payable to a claimant during a given benefit year. Wages paid during the base period are used to compute this amount.

**"Maximum Weekly Earnings Amount"** - the highest amount of gross wages that a claimant can earn in a week and still qualify for the minimum UI payment of \$5.00.

**"Partial Unemployment"** - An employee is "partially unemployed" in any week in which (s)he earns wages that do not exceed his/her maximum weekly earnings amount.

**"Qualifying Wages"** - wages from covered employment paid in the base period which equal or exceed the amounts required to establish a benefit year. See Part 3 for details about these requirements.

**"Reimbursable Employer"** - A government unit or non-profit organization that uses the reimbursement financing method. The reimbursable employer does not submit a quarterly tax. Rather, it is billed monthly for its UI liability.

**"Required Benefit Report"** - a mailed request for information which the employer, where specified, is legally obligated to file with the Department. The required benefit reports include: Form UCB-16, Separation Notice; Form UCB-23, Wage Verification/Eligibility Report; Form UCB-719, Urgent Request for Wages and the Quarterly Wage Report.

**"Total Unemployment"** - An employee is "totally unemployed" in any week in which (s)he earns no wages.

**"UI"** - Unemployment Insurance. The Unemployment Insurance Division is the division of DWD (formerly DILHR) which is assigned administrative responsibility for the unemployment insurance law.

**"Wages"** - every form of remuneration payable to an individual for personal services. This includes salaries, tips, commissions, bonuses, the reasonable value of room and board, payments-in-kind and any other similar benefit received from the employing unit. Base period wages also include holiday pay, vacation pay, dismissal/severance pay, worker's compensation, and under certain circumstances, sick pay. For weekly claiming purposes, holiday pay, vacation pay, dismissal/severance pay, worker's compensation and sick pay must meet certain conditions to be treated as wages (see Part 6 for detailed information about base period and benefit year wages.)

**"Week"** - a calendar week beginning on a given Sunday and ending at midnight on the following Saturday. (The current UI weekly calendars are printed on the inside cover of this handbook.)

**"Weekly Claim Certification"** - a claim filed to receive an unemployment payment for a specific calendar week. A weekly claim certification cannot be filed until the week for which a payment is requested has ended, i.e. the claimant must wait until the Sunday following the week being claimed.

**"Weekly Benefit Rate"** - the weekly amount payable to the claimant for a week of total unemployment, equal to 4% of the total wages paid to the claimant in the high quarter, but not greater than the maximum weekly benefit rate set by the statutes.



## 2

## REQUIRED POSTERS AND NOTICES

### **“Notice to Employees about Applying for Wisconsin Unemployment Benefits” – Form UCB-7-P**

This poster is provided to all employers covered by Wisconsin's Unemployment Insurance Law. Employers are required to prominently display a poster in each work place. To meet this requirement, posters should be permanently posted in a sufficient number of locations at each work site, such as on bulletin boards or near time clocks, so that all employees will have the opportunity to read them. The posters should always be clearly visible, not covered up by other items. One central location will not usually satisfy this requirement unless it is a location which all employees normally use to reach their work stations, to obtain their pay or to eat. If only one location is chosen when several are available, you must notify your workers that the chosen location will be the posting place for all official notices.

The poster includes an English, Spanish, and Hmong version, printed side-by-side. Call (608) 267-8997 if you need the poster translated into any other language or to request additional or replacement posters.

If you do not have a permanent work site regularly accessed by your employees, the Department can also provide you with individual notices (Form UCB-7D-P) to be given to each of your employees.

A copy of the English side of the “Notice to Employees about Applying for Wisconsin Unemployment Benefits” poster is printed on the next page.

### **Other Special Notices**

Chapter DWD 120 also requires that the following special notices be given to certain employees.

- Employers engaged in the processing of fresh perishable fruits or vegetables must notify employees who only work for the employer during the “active processing season” that wages earned in processing employment may be excluded when determining his or her eligibility for UI benefits. This notice must be provided or posted when the employee starts working.
- Employers who have been designated by the Department as seasonal employers must notify employees that wages earned in seasonal employment may be excluded when determining his or her eligibility for UI benefits. For this exclusion to apply, the notice must be provided on Form UCB-9381-P or an equivalent **before** the employee starts working.

# Notice to Employees About Applying for Wisconsin Unemployment Benefits

## When to Apply

- You are totally unemployed
- You are partially unemployed (your weekly earnings are reduced) or
- You expect to be laid off within the next 13 weeks and would like to start your benefit year early

**Important:** Your claim does not begin until the week you apply. To avoid any loss of benefits, apply the first week you are unemployed.

## Have This Information Ready

- Your social security number
- A personal identification number (PIN)  
Your PIN is a 4-digit number you make up before you apply.
- Your Wisconsin driver's license number if you have one
- The names of everyone for whom you worked in the past 18 months. For each employer you will also need a full address (including zip code), a telephone number, the reason you are no longer working there, and your first and last dates of work.

## Questions? Need Help?

Call a Claims Specialist.

**Madison:** 608/232-0824    **Milwaukee:** 414/438-7713  
**Toll-Free:** 1-800/494-4944

For a complete list of our telephone service numbers and more information about unemployment insurance, visit our web site at:  
<http://www.dwd.state.wi.us/uiiben>

## How to Apply

**Apply On-line at**  
<http://www.ucclaim-wi.org>

or

### Apply by Telephone

<b>Madison</b>	608/232-0678
<b>Milwaukee</b>	414/438-7700
<b>Toll-Free</b>	1-800/822-5246

You can start your application during the hours listed below.

<b>Sunday</b>	9:00 AM - 5:00 PM
<b>Monday-Friday</b>	6:00 AM - 7:00 PM
<b>Saturday</b>	9:00 AM - 2:30 PM

Deaf, hard-of-hearing, and speech-impaired callers may apply on-line using the Internet address shown above, or they may apply by calling our TTY number when Claims Specialists are available. TTY callers must have a telephone typewriter device. Voice calls are not answered on this number.

**TTY Toll Free Number**  
**1-888/393-8914**

Claims Specialists are available during the following hours:

**Monday-Friday**    7:45 AM - 4:30 PM



State of Wisconsin  
Department of Workforce Development  
Unemployment Insurance Division

**Notice to Employers:** This notice must be posted permanently in each work place where all employees will easily see it (on bulletin boards, near time clocks, etc.) For additional copies call 608/267-8997.

**Notice to Employees:** The federal Social Security Act requires that you give us your social security number. It will be used to verify your identity and determine your eligibility. If you do not provide your social security number, we cannot take your claim.

UCB-7-P (R. 12/2001)

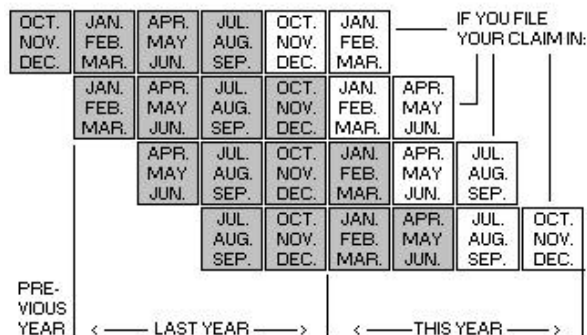
### 3

## DETERMINING IF A PERSON QUALIFIES FOR BENEFITS AND CALCULATING THE AMOUNT THAT CAN BE PAID TO THE PERSON WHO DOES QUALIFY

### A. Qualifying Wage Requirements

**Base Period.** Only wages for covered employment paid during the base period are used to determine if a claimant has qualifying wages to start an unemployment benefit year. Therefore, the first step is to identify the claimant's base period. The base period is the first four of the five most recently completed calendar quarters, counting from the quarter in which the claim is filed, not the quarter in which the claimant became unemployed.

The chart below illustrates which quarters would be in the base period (shaded) for a claim filed in the specified quarter.



If a claimant does not have enough wages to qualify for a claim using the base period defined above, an "alternate base period" will be used. The alternate base period will be the four most recently completed calendar quarters prior to the week the initial claim application for the new benefit year is filed.

**Weekly Benefit Rate.** The second step in determining whether a claimant has qualifying wages is to compute the potential weekly benefit rate. The base period quarter in which (s)he was paid the highest total amount of covered wages from all employers (the "high quarter") is used to compute the

weekly benefit rate. The weekly benefit rate is equal to 4% of the covered wages paid by all employers in the high quarter, rounded down to the next whole dollar.

The maximum and minimum benefit rates are determined by UI law. Currently, the **minimum weekly benefit rate is \$48**, requiring high quarter earnings of \$1,200; and the **maximum rate is \$324**, requiring high quarter earnings of \$8,100.

(NOTE: As of benefits paid for the week ending 01/04/03, the minimum rate will increase to \$49, and the maximum rate will increase to \$329.)

**Base Period Wages.** Once the potential weekly benefit rate is computed, base period wages are reviewed to determine if the claimant meets the last two requirements, which are:

- total base period wages must equal at least 30 times the weekly benefit rate, and
- wages outside the high quarter must equal at least 4 times the weekly benefit rate.

(See Part 6 for detailed information about base period wages.)

### **Additional Requirement for Some Claims.**

If the claimant was paid benefits in a prior benefit year which has ended, (s)he must also have worked since the beginning of that benefit year and earned at least 8 times the weekly benefit rate of that claim.

### B. Other Qualifying Requirements

In addition to having sufficient wages in the base period, the claimant must meet the following requirements to be eligible for benefits:

**Able and Available for Work.** An individual who is totally unemployed must be able to work and available for work while filing for unemployment benefits. If the claimant has a restriction that prevents or restricts his/her ability or availability for work, the issue may affect the individual's eligibility for benefits. See Part 7, Item V for more information about this eligibility issue.

**Work Search for Suitable Work.** A claimant must look for work in each week unless the work search requirement is specifically waived by the Department.

Some of the reasons that permit waiving the requirement include:

- A reasonable expectation that the claimant will return to work for a former employer within 12 weeks of the initial claim for benefits.
- A new job to start within 4 weeks of the initial claim for benefits.
- Routinely getting work through membership in a trade union if currently on its out-of-work list.
- Working full-time (35 or more hours per week) during the week in question.
- Working part-time for an employer for whom the claimant has worked full-time in at least 10 of the last 52 weeks.

If a claimant fails to look for work when required to do so, (s)he will not be eligible for benefits for the week(s) in question. See Part 7, Item Z for more information about this eligibility issue.

### **C. How a Claimant's Entitlement is Calculated**

The maximum amount of benefits payable during a benefit year is **the lesser of:**

- 26 times the weekly benefit rate; **or**
- 40% of the base period wages, rounded down to the next whole dollar.

The maximum benefit amount is treated much like a checking account balance. As the claimant is paid unemployment benefits during the benefit year, the amount paid is subtracted from the balance until it reaches zero. If the claimant is paid the full amount before the benefit year ends, no benefits can be paid to the claimant for the remainder of the benefit year, even if (s)he remains unemployed. Once the benefit year ends, any remaining entitlement from that benefit year can no longer be paid to the claimant. However, if the claimant is still unemployed, (s)he can attempt to start a new benefit year

based on wages paid during the base period for that new claim.

#### **Example**

If a claimant's very first initial claim application is filed on 07/16/01:

the **base period** begins 04/01/00 and ends 03/31/01, and.

the **benefit year** begins 07/15/01 and ends 07/13/02.

If the weekly benefit rate is \$160 and the total base period wages are \$10,000, the maximum benefit amount is **the lesser of:**

26 times \$160 (\$4,160); **or**  
40% of \$10,000 (**\$4,000**).

The claimant has the entire 52-week benefit year to collect the \$4,000 maximum benefit amount. If the claimant returns to work in December of 2001 and stops filing for weekly benefits, the wages that are paid for this work will neither increase the weekly benefit rate nor will they increase the maximum benefit amount for the current benefit year. If the claimant is laid off again before 07/14/02 and has not been paid all of the \$4,000 maximum benefit amount, (s)he can file another initial claim application to reactivate the benefit year and start filing for weekly benefits again.

If the claimant is still partially or totally unemployed in the week ending 07/20/02, (s)he can apply to start a new benefit year that week. Wages paid in the new base period, which begins 04/01/01 and ends 03/31/02, will be used to compute a new weekly benefit rate and a new maximum earnings amount if the claimant was paid enough wages in the new base period to qualify **and** (s)he has earned at least 8 times the old weekly benefit rate since the week the last benefit year was started.

## 4 CALCULATING YOUR LIABILITY FOR A BENEFIT CLAIM

### Proportional Charging

If you are the only employer who paid the claimant wages for covered employment in his/her base period, you are the only employer with potential liability for benefits paid on the claim.

However, if the claimant was paid wages for covered employment by more than one employer in his/her base period, the liability for benefit payments is prorated. Each employer is then responsible for a percentage of each payment, which is equal to the percentage of the total base period wages paid to the claimant by that employer.

#### Example

Total base period wages = \$10,000  
Covered base period wages paid by  
Employer A = \$5,000 (50%)  
Covered base period wages paid by  
Employer B = \$2,500 (25%)  
Covered base period wages paid by  
Employer C = \$2,500 (25%)

If the claimant is paid an unemployment check in the amount of \$200, the employers' charges would be:

Employer A = \$100 (50%)  
Employer B = \$50 (25%)  
Employer C = \$50 (25%)

### Notice of Liability and Charges

- Form UCB-701, Computation of Unemployment Insurance Benefits. This form is sent to you weekly and will list all claimants for whom benefit computations were made during the report period if you are potentially liable for some or all of the benefits in the computation. This is not a report of benefits paid nor charges made to your account. Actual payment of benefits may depend on investigation of other eligibility issues. The form simply lets you know your potential liability based on the

proportional charging of employers in the base period.

- Form UCB-7074, Unemployment Insurance Benefit Charges and Adjustments Report. This form is mailed to you 4 times each month to notify you of **actual benefit charges and adjustments made to your account.**

Review both of the above forms carefully for errors and contact one of the Unemployment Benefit Centers if you disagree with any of the information on them. (See Part 9 for a detailed explanation of these forms.)

#### **\*\*Important point to remember\*\***

Because we pay benefits for up to 1 year (benefit year) based on wages paid up to 1-1/2 years before a claim was filed (base period wages), you may still be liable for benefits as much as 2-1/2 years after the claimant stops working for you.

(In some cases, contributing employers are relieved of charges for the second benefit year. See the second bullet point below.)

### Situations When Liable Employers are Relieved of Charges

- If you paid less than 5% of the covered base period wages for a claim, you usually are not liable for any portion of the benefits paid. Whether a contributing or reimbursable employer, your share of the liability is redistributed to the other base period employers. However, if the liable base period employers include either an out-of-state employer, a federal civilian employer or federal military service, this provision is not applicable.
- When a claimant's benefit year ends, (s)he can immediately start a second successive benefit year if (s)he is still unemployed and meets all of the qualifying wage requirements (see Part 3 for an explanation of the qualifying wage requirements and an example that illustrates successive benefit years.) If you paid wages to the claimant in both base periods, your account will not be charged for your share of the benefits paid in the second benefit year if the wages are for the same period of employment. Any work the claimant performed for you after starting the second benefit year is considered a new

period of employment. This provision only applies to contributing employers. It does not apply to reimbursable employers.

- If you are a contributing or reimbursable Wisconsin employer and a claimant worked for you in a week for which partial unemployment benefits are payable, you will not be liable for your share of the benefits paid for that week if the gross wages the claimant earned from you during that week are equal to or greater than 6.4% of the wages you paid him/her in the same calendar quarter of the previous year.

The 6.4% amount is computed for each quarter of the prior calendar year and is approximately 80% of the average weekly wage paid during that quarter. For any week that the claimant earns gross wages that equal the 6.4% amount calculated for the comparable quarter in the prior calendar year, you are relieved of your share of the benefits paid for that week. For any week that the claimant does not earn gross wages that equal this 6.4% amount, you are not relieved of your liability.

This “part-time noncharge” provision is applied on a weekly basis **after** a benefit check has been paid. This means that your account is initially charged for your share of each benefit check when it is paid. Then, if you are not liable for the benefits paid based on the 6.4% provision, your account is automatically credited for the benefits that were charged. The charge and credit may or may not appear on the same UCB-7074 UI Benefit Charges and Adjustments Report (See Part 9 Item J for more information about this report.)

The following example illustrates how this provision is applied.

### Example

Gross wages you paid to the claimant in the 1st calendar quarter of 1999 = \$2,000

6.4% amount for this quarter = \$128

In the **week ending 02/12/00**, gross wages claimant earned from you = \$150

In the **week ending 03/11/00**, gross wages claimant earned from you = \$120

You **will receive a credit** for benefits charged to your account for the **week ending 02/12/00**.

You **will not receive a credit** for benefits charged to your account for the **week ending 03/11/00** because the wages the claimant earned from you in that week do not equal or exceed the 6.4% amount (\$128) calculated for the same calendar quarter of the previous year (1<sup>st</sup> quarter of 1999).

- If you paid at least 80% of a claimant's base period wages, **and** the claimant worked, was paid or could have been paid for a total of 35 or more hours by you for a week for which benefits are being claimed, (s)he is not eligible for any benefits for that week. See Part 6 and also Part 7, Item A for more information about this eligibility issue.
- There are other special provisions and eligibility issues that may relieve an employer of charges (i.e., Quits and Refused Work). These provisions are explained in Part 7.

## 5 BENEFIT REPORTS REQUIRED BY THE DEPARTMENT

Employers are required to provide information to the department to determine the validity of unemployment insurance claims and to establish the correct amount of base period wages paid to the claimant. Any person who knowingly makes a false statement or misrepresentation in connection with a required report may be subject to prosecution. (See Part 8 of this section.)

The four required benefit reports are:

- Form UCB-16 Separation Notice
- Form UCB-23 Wage Verification/Eligibility Report
- Form UCB-719 Urgent Request for Wages
- Quarterly Wage Report

**Form UCB-16** is sent to every employer for whom the claimant reported working since the start of his/her base period or since the last claim for UI benefits was filed. The purpose of this report is:

- ⇒ to notify the employer that an initial claim application for unemployment benefits has been filed by the claimant;
- ⇒ to verify the reason the claimant is no longer working for them; and
- ⇒ to give the employer an opportunity to provide any other information that might affect the claimant's eligibility for UI benefits.

**Form UCB-23** is sent to an employer whenever a claimant reports working for them during a week that is being claimed for an unemployment payment. The purpose of this report is:

- ⇒ to confirm that the claimant did work for the UI account identified on the report during the week being claimed;
- ⇒ to verify the gross amount of wages earned in and other types of income assigned to the specified calendar week;
- ⇒ to verify the number of hours and minutes worked in the specified calendar week;

- ⇒ to determine if there was additional work that the claimant could have performed in that week, and
- ⇒ to give the employer the opportunity to provide any other information that might affect the claimant's eligibility for UI benefits.

**Form UCB-719** is sent to an employer when a claimant files an initial claim application for unemployment benefits and indicates that (s)he was paid by the employer in one or more base period quarters but no wages were previously reported by the employer for the quarters in question. The purpose of the report is:

- ⇒ to confirm that the claimant was paid by the employer during the base period quarters in dispute;
- ⇒ to verify that the wages are reportable to the UI account number listed; and
- ⇒ to obtain the amount of wages paid in each quarter.

**Quarterly Wage Reports** must be submitted by all employers to provide the amount of gross wages paid to each employee during the previous calendar quarter.

If any of these benefit reports are not returned as required, is received late, or contains incorrect/incomplete information, **your account will be charged for all benefits erroneously paid as the result of the missing, late or incorrect/incomplete report, including erroneously paid benefits that were originally charged to other employers' accounts.**

**Part 9 of this section includes detailed instructions for completion and return of Forms UCB-16, UCB-23 and UCB-719.**

**Section 4 includes information and detailed instructions for completing and submitting quarterly wage reports.**

## 6 WAGES AND OTHER KINDS OF INCOME

### A. Definition of Wages

The definition and treatment of wages and other kinds of income can vary, depending on whether they apply to the base period or the benefit year.

**Base period wages** are the wages for covered employment **paid** during the claimant's base period that are used to determine whether a claimant qualifies for unemployment benefits. If the claimant does qualify, these wages are also used to determine how much the claimant is entitled to receive during his/her benefit year. (See Part 3 for more information about base period wages.)

**Benefit year wages** are the wages that a claimant earns during his or her benefit year while filing claims for partial unemployment benefits. They include wages for both covered and excluded employment.

When the claimant files a weekly claim certification for a benefit check, (s)he must report the gross amount of wages **earned** from all employers for all work performed in that week. The wages must be reported when earned; it is immaterial when or if the wages are paid.

In addition to wages earned for work performed, claimants must also report any holiday, vacation and/or dismissal/severance pay assigned to the week being claimed. These payments, as well as other types of income, are treated as wages when specific requirements are met. The requirements for each type of payment are listed in the chart below.

**Taxable wages** are wages for covered employment that must be reported to the Department and on which UI taxes must be paid. See Section 2 for more information about taxable wages.

### B. Treatment of Wages and Other Types of Income in the Base Period and the Benefit Year

The following chart provides a detailed explanation of what types of income/payments constitute wages for both the base period and the benefit year.

Type of Pay	When Treated as Base Period Wages	When Treated as Benefit Year Wages
<b>Wages for work performed</b>	<p>If <b>PAID</b> in the base period.</p> <p>Includes: Tips Bonuses* Incentives Overtime Commissions Value of "payment in kind" (goods or services in lieu of wages) "Reasonable value" of services performed by an officer of an S Corporation if a lesser amount was actually paid.</p> <p>Base period wages also include those wages that <b>legally should have been paid in the base period</b> but which were not paid as the result of a controversy, insolvency proceeding under Chapter 128 or a bankruptcy proceeding under 11 USC 101.</p>	<p>If <b>EARNED</b> in a week being claimed.</p> <p>Includes: Tips Bonuses* Incentives Overtime Commissions Value of "payment in kind" (goods or services in lieu of wages) "Reasonable value" of services performed by an officer of an S Corporation if no wages or a lesser amount was actually paid.</p> <p>*i.e. Bonuses for productivity, attendance, length of service, profit sharing, etc.</p>

**\*\* Chart is continued on the next two pages. \*\***



Type of Pay	When Treated as Base Period Wages	When Treated as Benefit Year Wages
<b>Back Pay</b>	<p>Retroactive wage adjustments for work performed are included as base period wages <b>in the quarter in which they were paid.</b></p> <p>However, a back payment of wages awarded for a period in which no work was performed is included as base period wages <b>in the quarter in which they would have been paid during the base period, but only if:</b></p> <ul style="list-style-type: none"> <li>the back pay was awarded under state law, federal law or under a collective bargaining agreement, <b>and</b></li> <li>the payment for the back pay is made within 104 weeks after the start of the earliest week in the settlement or award.</li> </ul> <p>A settlement in lieu of back pay or an award that is for punitive damages or damages other than loss of pay, having no clear or direct relationship to the work and wages that would have been earned during the period in question is not considered back pay wages.</p>	<p>Retroactive wage adjustments for work performed are reportable wages for the week in which they were earned.</p> <p>However, a back payment of wages awarded for a period in which no work was performed is treated as wages for <b>the week the work would have been performed, but only if:</b></p> <ul style="list-style-type: none"> <li>the back pay was awarded under state or federal law, or under a collective bargaining agreement, <b>and</b></li> <li>the payment for the back pay is made within 104 weeks after the start of the earliest week in the settlement or award.</li> </ul> <p>A settlement in lieu of back pay or an award that is for punitive damages or damages other than loss of pay, having no clear or direct relationship to the work and wages that would have been earned during the period in question is not considered back pay wages.</p>
<b>Cafeteria Plans under S.125(b)</b>	Cash options always included if paid in the base period. Pre-tax salary deductions and payments are not reportable for tax purposes but can be included as base period wages upon request from the claimant, so employers must keep an accurate record of these deductions/payments..	Always treated as wages and reportable in the week the wages were earned from which the deductions were made.
<b>401K Deductions</b>	Always included if deducted from wages paid in the base period.	Always treated as wages and reportable in the week the wages were earned from which the deductions were made.
<b>Holiday Pay</b>	Always included if paid in the base period.	<p>Treated as wages for a given week only if it is “definitely payable” no later than Wednesday of the week following the holiday, except for holidays that fall during the week that includes Christmas Day. For holidays that fall in the week that includes Christmas Day, the holiday pay is treated as wages only if it is definitely payable within 9 days of the week that includes the holiday.</p> <p>“Definitely payable” means that the claimant’s right to such pay is final.</p> <p>Holiday pay includes pay for individual or personal holidays, in addition to recognized legal holidays.</p>

Type of Pay	When Treated as Base Period Wages	When Treated as Benefit Year Wages
<b>Pension Payments</b>	Not included as base period wages.	Never treated as wages. However, benefits can be reduced as the result of a pension payment. See Part 7, Item N for more information about this eligibility issue.
<b>Self-Employment Income</b>	Not included as base period wages.	Not reportable as wages. However, self-employment can raise an eligibility issue. See Part 7, Item T for more information about this eligibility issue.
<b>Sick Pay</b>	Treated as base period wages only if: <ul style="list-style-type: none"> <li>it is paid directly by the employer to the claimant, not by an insurance carrier, and</li> <li>it is paid at the claimant's usual rate of pay.</li> </ul>	Treated as wages only if: <ul style="list-style-type: none"> <li>it is paid directly by the employer to the claimant, not by an insurance carrier, and</li> <li>it is paid at the claimant's usual rate of pay.</li> </ul>
<b>Social Security</b>	See Pension Payments	See Pension Payments
<b>Vacation and Dismissal (Severance) Pay</b>	Always included if paid in the base period.	Treated as wages for a given week if: <ul style="list-style-type: none"> <li>the pay was definitely allocated or assigned to a particular week and definitely payable (so that nothing could prevent payment) by the close of that week; and</li> <li>the pay was assigned at the claimant's approximate weekly wage rate or at a rate set forth by union agreement or by a company practice which has been consistently used; and</li> <li>the claimant had due notice of the allocation (i.e., by letter, posted notice, union agreement, etc.) by the close of the week.</li> </ul>
<b>Worker's Compensation</b>	<p><b>Wages that would have been paid in the base period</b> but were not paid due to a work-related injury which resulted in the payment of <u>temporary total or temporary partial disability payments</u> under Wisconsin or federal law are included as base period wages.</p> <p>(NOTE: Permanent partial disability worker's compensation payments <b><u>are not</u></b> included as base period wages.)</p>	<p>Worker's compensation payments made under Wisconsin or federal law have the following effect on a week being claimed for unemployment benefits:</p> <ul style="list-style-type: none"> <li>If the claimant receives a <b>temporary total disability</b> worker's compensation payment for a <b>whole week</b>, the claimant is <b>not eligible for any UI payment for that week</b>.</li> <li>If the claimant receives a <b>temporary total or temporary partial disability</b> worker's compensation payment for <b>part of a week</b>, this payment is <b>treated as wages</b>.</li> </ul>
	NOTE: If you are reporting a claimant's receipt of worker's compensation, please provide the period covered, along with the name of the insurance company responsible for the payment.	

**C. Determining the Amount of Benefits to Pay When the Claimant Reports Wages and/or Other Income on a Weekly Claim for a Benefit Check**

The department must add all benefit year wages for a given calendar week together to determine the amount of unemployment benefits payable to the claimant for that week. A calendar week for UI purposes always starts on Sunday and ends on Saturday. If a shift that is started on Saturday is not finished until Sunday, all wages earned during that shift are reportable to the calendar week that includes the Saturday.

If the claimant **worked a total of 40 or more hours** for one or more employers in a given week, no benefits are payable for that week, regardless of the amount of wages earned.

If the claimant **worked, was paid or could have been paid for a total of 35 hours by an employer who paid at least 80% of his/her base period wages**, no benefits are payable for that week, regardless of the amount that was or could have been paid.

Any other claimant who reports wages and/or other types of income on a weekly claim for a benefit check may be entitled to full, reduced or no benefits for that week, depending on the total amount of wages earned and other payments to be treated as wages for the week. The amount of benefits payable for a week of partial unemployment is computed by applying the following “**partial wage formula**”:

1. Subtract \$30 from the gross wages.
2. Multiply the remainder by .67 (67%).
3. Subtract the product (including cents) from the claimant's weekly benefit rate.
4. Round the remainder down to the nearest whole dollar. This is the amount of partial UI benefits payable for the week.

NOTE: The smallest UI check that we will pay is \$5, so if the calculation results in an amount that is less than \$5, no payment is made.

**Example**

Weekly Benefit Rate (WBR)	= \$200.00
Gross Wages	= \$250.00
Minus \$30.00	= \$220.00
Multiplied by .67	= \$147.40
WBR minus \$147.40	= \$52.60
Round down to nearest dollar	= \$52.00

**\$52.00 is the amount of benefits payable for the week.**

The chart on the next page shows the highest amount (gross earnings) a claimant can earn in a week and still qualify for a minimum UI payment (\$5.00) using the formula explained above. This amount is called the “maximum weekly earnings” amount. The chart shows the maximum earnings amount for each potential benefit rate.

# MAXIMUM WEEKLY EARNINGS CHART

UCB-10-P Handbook for Claimants, Claiming Wisconsin Unemployment Benefits (pages 26-27) explains the effects of earning wages while claiming benefits. The following chart shows the highest amount (gross earnings) you can earn and still qualify for a minimum UI payment. The highest amount for each weekly benefit rate is shown.

To use the chart, find our weekly benefit rate in the appropriate column. The gross weekly amount you can earn and still qualify is shown in the column next to your benefit rate. If your gross earnings do not exceed the maximum earnings amount, you are potentially eligible for a payment. If you have stopped claiming benefits but expect to earn no more than the amount in the maximum earnings column during a given week: Call the telephone number on the back of the UCB-10-P (TO FILE AN INITIAL CLAIM APPLICATION FOR A NEW CLAIM OR TO REOPEN AN EXISTING CLAIM) to reopen an existing claim for that week.

<u>WEEKLY BENEFIT RATE</u>	<u>MAXIMUM EARNINGS</u>	<u>WEEKLY BENEFIT RATE</u>	<u>MAXIMUM EARNINGS</u>	<u>WEEKLY BENEFIT RATE</u>	<u>MAXIMUM EARNINGS</u>	<u>WEEKLY BENEFIT RATE</u>	<u>MAXIMUM EARNINGS</u>
48 *	94.18	119	200.15	190	306.12	261	412.09
49 **	95.67	120	201.64	191	307.61	262	413.58
50	97.17	121	203.14	192	309.11	263	415.08
51	98.66	122	204.63	193	310.60	264	416.57
52	100.15	123	206.12	194	312.09	265	418.06
53	101.64	124	207.61	195	313.58	266	419.55
54	103.14	125	209.11	196	315.08	267	421.05
55	104.63	126	210.60	197	316.57	268	422.54
56	106.12	127	212.09	198	318.06	269	424.03
57	107.61	128	213.58	199	319.55	270	425.52
58	109.11	129	215.08	200	321.05	271	427.02
59	110.60	130	216.57	201	322.54	272	428.51
60	112.09	131	218.06	202	324.03	273	430.00
61	113.58	132	219.55	203	325.52	274	431.49
62	115.08	133	221.05	204	327.02	275	432.99
63	116.57	134	222.54	205	328.51	276	434.48
64	118.06	135	224.03	206	330.00	277	435.97
65	119.55	136	225.52	207	331.49	278	437.47
66	121.05	137	227.02	208	332.99	279	438.96
67	122.54	138	228.51	209	334.48	280	440.45
68	124.03	139	230.00	210	335.97	281	441.94
69	125.52	140	231.49	211	337.47	282	443.44
70	127.02	141	232.99	212	338.96	283	444.93
71	128.51	142	234.48	213	340.45	284	446.42
72	130.00	143	235.97	214	341.94	285	447.91
73	131.49	144	237.47	215	343.44	286	449.41
74	132.99	145	238.96	216	344.93	287	450.90
75	134.48	146	240.45	217	346.42	288	452.39
76	135.97	147	241.94	218	347.91	289	453.88
77	137.47	148	243.44	219	349.41	290	455.38
78	138.96	149	244.93	220	350.90	291	456.87
79	140.45	150	246.42	221	352.39	292	458.36
80	141.94	151	247.91	222	353.88	293	459.85
81	143.44	152	249.41	223	355.38	294	461.35
82	144.93	153	250.90	224	356.87	295	462.84
83	146.42	154	252.39	225	358.36	296	464.33
84	147.91	155	253.88	226	359.85	297	465.82
85	149.41	156	255.38	227	361.35	298	467.32
86	150.90	157	256.87	228	362.84	299	468.81
87	152.39	158	258.36	229	364.33	300	470.30
88	153.88	159	259.85	230	365.82	301	471.79
89	155.38	160	261.35	231	367.32	302	473.29
90	156.87	161	262.84	232	368.81	303	474.78
91	158.36	162	264.33	233	370.30	304	476.27
92	159.85	163	265.82	234	371.79	305	477.76
93	161.35	164	267.32	235	373.29	306	479.26
94	162.84	165	268.81	236	374.78	307	480.75
95	164.33	166	270.30	237	376.27	308	482.24
96	165.82	167	271.79	238	377.76	309	483.73
97	167.32	168	273.29	239	379.26	310	485.23
98	168.81	169	274.78	240	380.75	311	486.72
99	170.30	170	276.27	241	382.24	312	488.21
100	171.79	171	277.76	242	383.73	313	489.70
101	173.29	172	279.26	243	385.23	314	491.20
102	174.78	173	280.75	244	386.72	315	492.69
103	176.27	174	282.24	245	388.21	316	494.18
104	177.76	175	283.73	246	389.70	317	495.67
105	179.26	176	285.23	247	391.20	318	497.17
106	180.75	177	286.72	248	392.69	319	498.66
107	182.24	178	288.21	249	394.18	320	500.15
108	183.73	179	289.70	250	395.17	321	501.64
109	185.23	180	291.20	251	397.17	322	503.14
110	186.72	181	292.69	252	398.66	323	504.63
111	188.21	182	294.18	253	400.15	324 *	506.12
112	189.70	183	295.67	254	401.64	325	507.61
113	191.20	184	297.17	255	403.14	326	509.11
114	192.69	185	298.66	256	404.63	327	510.60
115	194.18	186	300.15	257	406.12	328	512.09
116	195.67	187	301.64	258	407.61	329 **	513.58
117	197.17	188	303.14	259	409.11		
118	198.66	189	304.63	260	410.60		

\* Minimum and Maximum weekly benefit rates effective 01/02

\*\* Minimum and Maximum weekly benefit rates effective 01/03

## 7 ELIGIBILITY ISSUES

The Social Security Act requires that unemployment insurance benefits be promptly paid to an individual when due, but it is the responsibility of the Department to ensure that benefits are only paid to those claimants who are eligible. To meet this requirement, we must investigate all eligibility issues which could suspend, reduce or cancel benefits, obtaining and recording the information necessary to determine the claimant's eligibility regardless of its source.

### Your Responsibility

The Department is unaware of eligibility issues unless someone brings them to our attention. The claimant is asked questions that would alert us to eligibility issues when (s)he makes an initial claim application and when (s)he files a weekly certification for benefits. However, we rely heavily on employers to verify information from the claimant and to bring other eligibility issues to our attention. The most common method that employers use to notify us about eligibility issues is completing and returning a required report which includes information about the eligibility issue (see Part 5). However, you may call or write to us at any time to raise an eligibility issue. The telephone numbers and addresses for our benefit centers are listed on the back of the handbook. **Be sure to include the claimant's social security number and your UI account number in any correspondence.**

It is important for you to bring eligibility issues to our attention in a timely manner, even when your account is not currently liable for benefits paid to the claimant. If you have submitted a required benefit report and neglected to raise an eligibility question on the report itself, you should contact the UI benefit center shown on the report as soon as you recognize your error. (If you did not keep a copy of the report, call one of the benefit center numbers on the back of the handbook.) Provide all supporting facts which pertain to the issue you are raising. If you take action to notify us immediately, you will reduce the likelihood of our paying benefits erroneously to the claimant. (See Part 5 for information about the effect of raising a late eligibility issue on your UI account.)

### The Procedure

When an eligibility issue is raised, a fact-finding investigation is conducted and the claimant is always given an opportunity to give a statement about the issue. Usually we need additional information from employers to resolve the issue. If the issue being investigated is a discharge, we often send a letter to the employer before the claimant's interview to find out why the claimant was discharged, what prior incidents, if any, were also a factor, if progressive discipline was used, etc. The adjudicator may also follow-up the letter with a telephone call for clarification. The claimant can then respond to the specific allegations the employer has made when (s)he gives a statement.

Once all of the facts are gathered a written determination will be mailed to you if you are considered the party of interest. The employer party of interest is the employer whose interests may be adversely affected by an agency decision regarding the claimant's eligibility for benefits. It may be the employer who is a party to the issue or the currently liable employer. A copy of a written determination can be found in Part 9 of this section. If you or the claimant feel the decision is incorrect, you both have the right to appeal the decision and request a hearing. (See Section 3 for details about the appeal process.)

### The Issues

The following pages contain an alphabetical listing of the most common eligibility issues that may result in a denial, suspension or reduction of benefits and the type of supporting facts needed for these issues. The appropriate statute section is cited. More than one eligibility issue may apply to a claimant. If so, when you are raising a question of eligibility, be sure to indicate all eligibility issues that apply and include supporting facts for each one.

**A. 35 HOURS OF PAY FOR A CLAIMED WEEK**

**Section 108.05(3)(b)**

The claimant is ineligible for benefits for a given week if:

- you paid at least 80% of the claimant's base period wages,
- the claimant was employed by you in the week in question and **worked, was paid or could have been paid had (s)he performed all available work**, for a total of 35 or more hours in the week, **and**
- the claimant's base rate of pay (excluding bonuses, incentives, overtime or any other supplements) for these hours was the same or greater than the base rate of pay you paid the claimant in the high quarter of his/her base period.

**B. 40 HOURS OF WORK IN A CLAIMED WEEK**

**Section 108.05(3)(c)**

The claimant is ineligible for benefits for any given week in which (s)he **works** a total of 40 or more hours for one or more employers.

**C. DISCHARGE**

**Section 108.04 (5)**

The only time UI benefits will NOT be paid to a discharged employee is if the discharge is found to be for misconduct.

As an employer you may have valid business reasons to discharge an employee. However, for UI purposes, those reasons may not result in a finding of misconduct. Misconduct exists only when an employee's work behavior shows a wilful and substantial disregard of the employer's interests or expected standards of behavior.

**Not Misconduct**

It is not considered misconduct if the employee has performed assigned work to the best of his/her ability but simply cannot meet the employer's standards or needs. This is because there can be no finding of wilful and substantial disregard of the employer's interests.

Similarly, single isolated incidents of poor judgment or ordinary carelessness, by themselves, are generally not considered misconduct.

**Misconduct Discharges**

The burden for establishing misconduct is upon the employer. In making a ruling the Department looks at three things: 1) was there unacceptable behavior, 2) was there, or could there have been an adverse effect on the employer, and 3) was the discharge caused by the cited behavior.

**Work Rules**

Employer work rules play an important part in a discharge investigation. Rules must be reasonable, known to the employee and consistently enforced. The breaking of a reasonable work rule does not assure a finding of misconduct. An example would be violations of attendance policy. Employers may choose to discharge employees because of the number of absences or tardies. In making its decision, the Department will consider the reasons for the absences and tardies as well as the number. If the employee has been absent or tardy for good reason, such as illness, and the absences were with notice to the employer, there can be no finding of wilful disregard of the employer's interest and therefore no finding of misconduct.

**Warnings**

An employee must know that (s)he is in danger of losing his/her job. When work rules are broken employees should be warned. Warnings should be given even if the rule infraction is obvious, such as violations of attendance policy. The employee should be told, 1) what rule has been broken, 2) how (s)he broke the rule, 3) what the employee can do to make a correction, and 4) ramifications if there is no improvement, no correction or for repeating the behavior. (S)he should then be given an opportunity to correct the inappropriate behavior. Warnings may be written or verbal. A detailed record of infractions and warnings should be maintained. The record of warnings should include the date(s) of rule infraction(s), the rule that was broken, and the date of the warning.

### **Progressive Discipline**

Progressive discipline policies should be adhered to by all parties. For instance, an employer who discharges an employee when the policy calls for a final warning is in danger of having the discharge ruled as being not for misconduct. Be prepared to provide a copy of the progressive discipline policy along with the list of infractions and warnings that resulted in the discharge.

### **Illegal Drugs and the Workplace**

The use of unauthorized controlled substances can lead to a misconduct discharge. The use of controlled substances is verified by a drug test. Drug testing may be either random or incident based.

- **Random Drug Testing**

Misconduct will be found when the employee, as the result of a random drug test, tests positive to a controlled substance, and: **1)** the employer has a reasonable rule which prohibits the use of illegal drugs both at work and away from work, **2)** the rule is provided in writing and known to the employee, **3)** the rule tells the consequences of a positive drug test, and **4)** the test is valid.

Reasonable rules fall into two categories.

1. The rule is written and made available to the employee.
2. The rule is mandated by state or federal law and the employee is aware of the mandate and has a copy of both the mandate and the rule.

In both cases the rule must tell the provisions of the rule and the consequences of a positive drug test.

A valid drug test is one that is conducted under the guidelines established by either the US Department of Health and Human Services, or the Wisconsin State Lab of Hygiene.

- **Incident Based Drug Testing**

Whether the employer drug rule refers to just at work use and/or possession, or follows the broader wording which prohibits the use of controlled substances at any time, misconduct will be found if an employee tests positive to an illegal drug and the test was ordered because the employer believed that the employee's behavior at work was impaired because of the use of illegal drugs. Examples of impairment are slurred speech, uncharacteristic behavior or inability to perform work. As with random drug testing, the drug test must be valid.

### **Sexual Harassment**

Misconduct includes established acts of sexual harassment. For unemployment insurance purposes the meaning of sexual harassment is not limited to the definition under the Wisconsin Fair Employment Law (ss 111.32 (13) and 111.36 (1)(b), Wis. Stat.). Sexual harassment may be either direct or indirect. Direct sexual harassment includes but is not limited to: unwelcome sexual advances or contact, and verbal or physical sexual conduct such as displaying sexually graphic materials or making sexual gestures or comments. Indirect sexual harassment can occur by allowing sexual harassment to occur, by not responding to complaints of sexual harassment, or by allowing an intimidating, hostile, or offensive work environment to develop or continue.

### **Patient Abuse**

If an employee is discharged for patient abuse, the burden for establishing that such abuse actually occurred is upon the employer. Chapter DWD 132.05 (which can be found in the back of Wisconsin's UI Law Text) outlines actions that are considered abusive while at the same time cautioning employers that there must be competent evidence of such actions.

## **D. DISCIPLINARY SUSPENSION**

### **Section 108.04 (6)**

If the following conditions are met, UI benefits will not be paid for the week that the suspension was imposed and the following 3 weeks or for the duration of the suspension, whichever is shorter.

1. The reason for the suspension is connected to the employee's work.
2. The suspension is for good cause. When the suspension is a reasonable action on the part of the employer in response to an employee's inappropriate work behavior or work rule violation, it is usually considered to be good cause. The employer's action is considered reasonable when the employer can establish that the inappropriate behavior was within the employee's ability to control or that the employee was responsible for the work rule violation. Generally, if another employer would suspend when faced with the same circumstances, the suspension is considered reasonable and for good cause.

Examples of a suspension with good cause:

- A suspension for absenteeism without valid reasons or proper notice after prior warnings have failed to correct the attendance problem.
- A suspension pending investigation of actions by the employee that may be considered patient abuse.

The employer must be prepared to provide the dates of the suspension, the reason for the suspension, and the dates of prior infractions and warnings if they have a bearing on the suspension.

Employees may be suspended prior to discharge. This would be appropriate when an investigation into employee behavior is being conducted, or when the person with the authority to discharge is not immediately available. If the employee claims benefits while suspended, this is the issue that will be investigated. However, if the employee is then discharged prior to returning to work,

the issue of the discharge must be investigated.

It is important to notify the department if a disciplinary suspension is changed to a discharge or if the employee fails to return to work at the end of the suspension.

## **E. EMPLOYEES OF EDUCATIONAL INSTITUTIONS**

### **Sections 108.02 (10m), (22m) and 108.04 (17)(a)-(k); DWD 132.04**

Benefits are not payable to educational (school year) employees:

- Between academic years or terms or during customary vacation periods or holiday recesses **IF**
- The employee has reasonable assurance of similar work in the following term or during the period immediately following the vacation period or holiday recess.

**School year employees** are individuals who are not hired to work on a year-round basis and who work for:

- Public and private educational institutions;
- Cooperative Educational Service Agencies;
- Government units and nonprofit organizations which provide services to or on behalf of educational institutions.

An **educational institution** is a school which provides education and/or training, maintains a regular faculty and curriculum and has a regular, organized body of students in attendance.

**Reasonable assurance** occurs if the terms and conditions of the work to be performed in the subsequent academic year or term, or in the period immediately following a vacation period or holiday recess, are reasonably similar to the terms and conditions of the work the employee performed in the prior academic year or term, or in the period immediately preceding a vacation period or holiday recess.

Work is **reasonably similar** if:

- The work is of a similar capacity (e.g. - an individual who worked in a professional capacity will be working as a professional);
- The work is for the same type of employer (e.g. - the only type of employer similar to



an educational institution is another educational institution);

- The gross weekly wage is more than 80% of the weekly wage earned in the prior academic year or term;
- The number of hours the individual will be working is more than 80% of the average number of hours worked in the prior academic year or term; and
- The work involves substantially the same skill level and knowledge as the work performed in the prior academic year or term.
- In addition, for customary vacation periods and holiday recesses, the individual must have worked during the period immediately prior to the vacation period or holiday recess and have reasonable assurance of performing similar work in the period immediately following the vacation period or holiday recess.

If the individual who has filed a claim for unemployment insurance worked for you as a school year employee, enter the phrase "school year employee" on Form UCB-16 or Form UCB-23. If an individual who was not given reasonable assurance is provided assurance of similar work at a later date, notify the department when that assurance is given.

Be prepared to provide the following information:

- The type of work performed by the employee;
- The kind of work the employee will be performing in the next academic year, term, or following the vacation period or holiday recess.
- The terms and conditions of the work performed (e.g. rate of pay);
- If the individual has reasonable assurance of similar work in the next academic year, term or during the period immediately following a vacation or holiday recess;
- The date the prior academic year or term ended;
- The starting date of the next academic year or term.

A school year employee who does not have reasonable assurance will be advised to contact the department as soon as he/she receives reasonable assurance of similar work. If the individual is offered work and

refuses it, contact the UI Division at the employer assistance telephone number shown on the back of the handbook.

Any benefits paid beyond the week in which reasonable assurance is obtained will be considered to have been erroneously paid. If you did not identify the individual as a school year employee, your account will be charged for any erroneously paid benefits.

Benefits are retroactively payable to any nonprofessional school year employee who was given reasonable assurance of similar work but then was not offered the opportunity to perform such work, if the individual is otherwise eligible.

#### **F. EXCLUDED EMPLOYMENT Section 108.02(15)**

Employment can be excluded for tax purposes and/or for benefit purposes. When work is excluded for tax purposes, it is also excluded for benefit purposes. However, there are some kinds of employment that are taxable yet excluded for benefit purposes. (See Section 2 for more information about employment excluded for tax purposes.)

When employment is excluded for benefit purposes, the wages from such employment cannot be included as base period wages to determine if the claimant has met the qualifying requirements, nor can they be used to compute the claimant's benefit entitlement. However, claimants must report work and wages from excluded employment on their weekly claim certifications and the partial wage formula is applied to these wages when determining the amount of benefits payable for a week of unemployment.

Benefit exclusions are categorized by type of employer. Some apply only to governmental units, some apply only to private employers, others apply only to nonprofit employers, etc.

The chart on the next two pages shows the types of employment that are potentially excluded for benefit purposes. In each case, certain conditions must be met before a finding can be made that the employment is excluded.

**➤EMPLOYMENT THAT IS EXCLUDED FOR BENEFIT PURPOSES◀**  
**(An asterisk indicates that the employment is taxable but excluded for benefit purposes. All types of employment without an asterisk are excluded for both tax and benefit purposes.)**

**ALL EMPLOYERS**

Employment:

- as a work study student.
- as a student nurse in the employ of a hospital.
- as a medical intern in the employ of a hospital.
- as a patient in the employ of a hospital.
- for an organization tax exempt under Sec. 501(a) of the IRS Code if wages paid are less than \$50 in a quarter.
- By a nonresident alien or the spouse or minor child of a nonresident alien temporarily present in the U.S. as a nonimmigrant under 8 USC 1101 (a)(15)(F), (J), (M), or (Q).

**ALL EMPLOYERS**

**EXCEPT GOVERNMENT UNITS AND NONPROFIT ORGANIZATIONS**

Employment:

- that meets the definition of agricultural labor by section 108.02(2) and which is not covered for tax purposes.
- in domestic service that is not covered for tax purposes.
- as a caddy on a golf course.\*
- as a news carrier, selling or distributing on the street or from house-to-house.\*
- for the railroad.
- as an insurance agent or solicitor paid solely by commission.
- as a real estate agent or salesperson paid solely by commission.
- as an unpaid corporate officer or an unpaid manager of a limited liability company.
- for a sole proprietorship that is owned by the claimant's spouse, child, or the claimant's parent if the claimant was under 18 years of age when the work was performed.
- for an employer who processes fruits and vegetables if 1) the work was performed solely during the active processing season(s), 2) the base period wages from the employer are less than those needed to qualify for a benefit year, and 3) the claimant did not earn at least \$200 in covered employment from another employer in the year before his first day of work for the processing employer. This exclusion is investigated separately for each calendar year.\*

NOTE: The active processing seasons for employers engaged in processing fresh perishable fruits and vegetables in Wisconsin are considered to occur each year between the dates specified in Chapter DWD 145. The active processing seasons are shown on the next chart.

- as a court reporter paid on a per diem basis.\*
- as a salesperson paid solely by commissions, overrides, bonuses or differentials related to the sales and who primarily conducts business in the customer's home.
- in maritime service excluded by FUTA.
- as a taxicab driver if (s)he has 1) leased the vehicle, 2) keeps all of the income from operating the taxicab, 3) receives no compensation from the owner, and 4) has a lease payment that is not affected by the amount of income made operating the taxicab.
- for a seasonal employer if the individual was employed for less than 90 days, has less than \$500 of covered base period wages from other employers, and received written notice before starting, that work they perform may be excluded for UI purposes. (also see Section 2, Part 2).
- as a provider of private-duty or part-time intermittent nursing care, as a nurse practitioner, or as a provider of respiratory care to ventilator-dependent patients, if the individual has an independent practice, is not employed by a home health agency, is certified by DHFS, and medical assistance reimbursement is available as a covered service.
- as a corporate officer if the corporation has elected to exclude the wages of its officers for tax purposes (also see Section 2, Part 2).

**GOVERNMENT UNITS, INDIAN TRIBES OR NON PROFIT ORGANIZATIONS ONLY**

Employment:

- by an individual as part of a work relief or work training program financed in whole or part by the federal or state government.
- by an individual receiving rehabilitation or remunerative work in a sheltered workshop.
- by an inmate of a custodial or penal institution.

\*\* Chart is continued on the next page. \*\*

### GOVERNMENT UNITS OR INDIAN TRIBES

**Employment:**

- as an elected official.
- as an official appointed to fill an elective office vacancy.
- as a member of a legislative body or judiciary.
- as member of the Wisconsin national guard.
- as an employee hired to assist with a specific emergency situations which can include fire-fighting, removal of storm debris, etc.. This exclusion does not include permanent employees who perform these tasks, nor volunteer employees upon whom the government unit normally relies for such assistance.
- in a major nontenured policymaking/advisory job or a policymaking/advisory job of 8 hours or less per week.

### NONPROFIT ORGANIZATIONS ONLY

**Employment:**

- for a church or convention or association of churches.
- for an organization operated for religious purposes.
- as a minister or member of a religious order.

### EDUCATIONAL INSTITUTIONS ONLY

**Employment:**

- by a student enrolled and regularly attending classes at the institution.
- by the spouse of a student at the institution working under a program to provide financial support to the student.

### Chapter DWD 145

### ➤ ACTIVE PROCESSING SEASONS FOR FRUITS & VEGETABLES IN WISCONSIN ◀

(Used to determine if employment with a fruit/vegetable processor is excluded.)

Fruit or Vegetable	Earliest Week	Latest Week
Apples	First week ending in September	Second week ending in November
Asparagus	First week ending in May	Third week ending in July
Beans	Second week ending in June	Last week ending in October
Beets	Third week ending in July	First week ending in December
Blueberries	First week ending in June	Last week ending in August
Cabbage	First week ending in July	First week ending in December
Carrots	Last week ending in July	First week ending in December
Celery	First week ending in July	First week ending in December
Cherries	Third week ending in June	Third week ending in August
Corn	Fourth week ending in July	Fourth week ending in October
Cranberries	Third week ending in September	Last week ending in November
Cucumbers	Third week ending in July	Third week ending in October
Onions	Third week ending in July	Third week ending in October
Peas	First week ending in June	Third week ending in August
Peppers	First week ending in July	Third week ending in November
Potatoes	First week ending in July	First week ending in December
Pumpkin	First week ending in September	Third week ending in November
Rhubarb	Second week ending in May	Last week ending in October
Spinach (spring crop)	Third week ending in May	Last week ending in July
Spinach (fall crop)	Last week ending in August	Fourth week ending in November
Strawberries	First week ending in June	Third week ending in July
Squash	Second week ending in September	Third week ending in November
Tomatoes	First week ending in August	Fourth week ending in October
Turnips	Second week ending in August	First week ending in December

## G. FAMILY CONTROLLED EMPLOYMENT

### Section 108.04(1)(g) & (gm)

When an owner of a business or certain relatives of an owner file unemployment claims, the employer is required to report this information as an eligibility issue on Form UCB-16, Separation Notice, for each individual who files a claim. The following paragraphs explain how UI eligibility is determined for owners and specified family members employed by various types of family businesses.

#### Corporations

Work performed for a family corporation, by either the claimant or the claimant's family members, is covered employment. However, base period wages from a family corporation cannot exceed 10 times the weekly benefit rate (WBR) based solely on that employment, when calculating the maximum benefit amount whenever:

- 25% or more of the ownership interest was owned or controlled, directly or indirectly, by the claimant; and/or
- 50% or more of the ownership interest in the corporation was owned or controlled, directly or indirectly, by the claimant, the claimant's spouse or child, the claimant's parent if the claimant was under the age of 18 at the time the work was performed, or a combination of any of these.

#### Example 1

Claimant owns 30% of the corporation and was paid \$20,000 in the base period, \$5,000 in each quarter.

Claimant's weekly benefit rate is 4% of high quarter wages (\$5000) = \$200

Claimant's base period wages are reduced to \$2000 (10XWBR).

Claimant's monetary entitlement (duration) is lesser of:

$$\begin{aligned} \$2000 \times .40 &= \$800, \text{ or} \\ \$200 \times 26 &= \$5200 \end{aligned}$$

#### Example 2

Claimant's spouse owns 60% of the corporation and the claimant was paid \$24,000 in the base period, \$6000 in each quarter.

Claimant's weekly benefit rate is 4% of high quarter wages (\$6000) = \$240

Claimant's base period wages are reduced to \$2400 (10XWBR).

Claimant's monetary entitlement (duration) is lesser of:

$$\begin{aligned} \$2400 \times .40 &= \$960, \text{ or} \\ \$240 \times 26 &= \$6240 \end{aligned}$$

If the business involuntarily ceases operation, base period wages will not be reduced as long as one of the following actions have taken place before the claimant files an initial claim application for benefits:

- Corporation is dissolved due to economic inviability;
- Corporation has filed for bankruptcy;
- All owners have filed for personal bankruptcy; or
- Disposition of a total of 75% or more of the assets of the corporation by one of the following methods:
  - ⇒ Assignment for the benefit of creditors
  - ⇒ Surrender to one or more secured creditors or lienholders
  - ⇒ Sale of the assets to a non-related party due to economic inviability.

#### Partnerships

- Partners are not considered employees of their businesses and no benefits are payable to such individuals based on services for the partnership.
- Work performed by the partners' families is covered employment. However, if 50% or more of the ownership interest in the partnership is/was owned or controlled, directly or indirectly, by the claimant's spouse, child or parent (if the claimant was under age 18), or by a combination of

these relatives; **then** the claimant's base period wages from the partnership cannot exceed 10 times the weekly benefit rate based solely on that employment, when calculating his/her maximum benefit amount.

### **Sole Proprietorship**

- Sole proprietors are not considered employees of their businesses and no benefits are payable to such individuals based on services for the sole proprietorship.
- Work performed for a sole proprietorship by the owner's spouse, parent or child (if work was performed while under the age of 18) is excluded employment and no benefits are payable based on such employment. (For more information about "excluded employment", see item F in this part of Section 1 and also Part 2 of Section 2.)

### **Limited Liability Companies (LLC)**

- LLC Members may or may not be treated as employees of the LLC. The employment status of each member is determined on an individual basis with consideration given to duties performed, treatment by the employer and amount of ownership/control.
- Work performed by the members' families is covered employment. However, **if** 50% or more of the ownership interest in the limited liability company is/was owned or controlled, directly or indirectly, by the claimant's spouse, child or parent (if the claimant was under age 18), or by a combination of these relatives; **then** the claimant's base period wages from the company cannot exceed 10 times the weekly benefit rate based solely on that employment, when calculating his/her maximum benefit amount.

## **H. FAMILY MEDICAL LEAVE**

See "LEAVE OF ABSENCE"

## **I. INDEPENDENT CONTRACTOR**

See Part 2 of Section 2 (Tax) entitled "Covered and Excluded Employment"

## **J. LABOR DISPUTE**

### **Section 108.04 (10)**

An employee who is unemployed because of a strike or other bona fide labor dispute in the establishment in which (s)he is employed is not eligible for unemployment benefits based on wages for work performed before the labor dispute began. Benefits can be paid based on work performed after the start of labor dispute if the claimant meets the qualifying wage requirements based on wages for that work alone.

If a labor dispute occurs in your establishment, call one of the benefit center employer assistance numbers shown on the back of this handbook as soon as possible. We will need to know:

- the date on which the dispute started,
- the nature of the dispute,
- the establishment(s) directly involved,
- the number of employees in such establishment(s),
- the number of employees who may become unemployed because of the dispute, and
- the first week during which each claimant was out of work because of the dispute.

## **K. LEAVE OF ABSENCE**

### **Sections 108.04(1)(b)2 & 3 and (c)**

When an **employee requests** and is granted a leave of absence **for a definite period of time**, (s)he is not eligible for unemployment benefits as of the week the leave begins. The disqualification continues through the week that the leave is to end **or** until the claimant returns to work, whichever occurs first. However, if the leave of absence is not under the Family and Medical Leave Act and is for only a portion of a week, the claimant's benefit check for that week will be reduced by the amount of wages that could have been earned had the leave of absence not been granted. Be prepared to provide the starting and ending dates of the leave, the date the claimant returned to work, and if applicable, the amount of wages that could have been earned had the leave not been granted.

If the leave is specifically taken under the Family Medical Leave Act, it does not have to be requested for a definite period of time for this provision to apply, but the Act includes limitations on the length of the leave.

See Item V for information about a leave of absence requested for an undetermined length of time that is not taken under the Family Medical Leave Act.

#### **L. LOST LICENSE**

##### **Section 108.04(1)(f)**

Some employees must possess a valid license issued by the government to perform their jobs. If this license is suspended, revoked or not renewed and the employee is at fault for losing the license, (s)he may not be eligible for unemployment benefits if you suspend or terminate the employee because (s)he can no longer perform his/her customary work for you due to the lost license.

When all of the required conditions exist for applying this section of law, the claimant is not eligible for any benefits as of the week in which the suspension/termination occurred. The disqualification continues for the next 5 weeks **or** until the license is reinstated or renewed, **whichever occurs first**.

If the claimant's license is not reinstated or renewed before the 5-week disqualification period ends, the claimant can start receiving unemployment benefits only if (s)he has remaining entitlement from wages paid by other liable employers. Your pro-rated share of these benefits is charged to the fund's balancing account.

Your account will not be charged for benefits paid to the claimant until the license is restored.

#### **M. MEDICAL LEAVE**

See "LEAVE OF ABSENCE"

#### **N. PENSION PAYMENTS**

##### **Section 108.05(7)**

Pension payments include pensions from private and public employers, as well as primary social security benefits, whether the payment(s) are periodic or lump sum. Pension payments are not treated the same as wages when determining the amount of benefits payable to the claimant for a given week (see Part 6 for the treatment of "wages"). When certain specified criteria are met, pension payments received by a claimant will reduce the benefits payable to the claimant for a week as follows:

**Pensions.** Benefits will be reduced by the percentage of the pension financed by the employer. Unless a specific percentage is established, we apply the reduction as if the employer and claimant contributed equally to the pension.

**Social Security Benefits.** UI benefits for a week are reduced by 25% of the weekly primary social security payment.

(NOTE: As of benefits paid for the week ending 01/11/03, a deduction based on social security benefits will no longer be made from weekly unemployment checks. Deductions based on retirement pay from base period employers and deductions based on railroad retirement benefits will still be made.)

#### **O. PROFESSIONAL ATHLETES**

##### **Section 108.04(19)**

Benefits are not payable to a claimant who was paid a substantial portion of the base period wages for work performed as a professional athlete, if the claimant has reasonable assurance of work as a professional athlete in the next sports season.

If this provision applies, enter the phrase "professional athlete - between seasons" on the benefit report. Indicate the ending date of the last season and the estimated beginning date of the next season. Explain how the claimant has reasonable assurance for work in the next season. Reasonable assurance generally requires a contract for the next season.

## **P. QUIT**

### **Section 108.04(7)**

If the claimant's reason for quitting is "not within the exceptions" specified in the law, (s)he is not eligible to receive benefits until 4 weeks have elapsed after the week of the quit and (s)he has earned wages in covered employment equal to at least 4 times the weekly benefit rate that would have been paid had the quit not occurred.

Once the claimant has requalified, (s)he is eligible to receive benefits based on the work performed prior to the quit. However, if you are a contributing employer (paying a quarterly UI tax), your account is not charged for benefits paid based on work performed for you before the claimant quit. If you are a reimbursable employer (billed monthly for UI benefits paid rather than paying a quarterly UI tax), you are liable for your portion of the benefits paid after the claimant requalifies.

### **Notice of Benefit Charging, Form UCB-29**

Often, a claimant has already satisfied the work requalification requirement for quitting a job with you before an unemployment claim is filed. When this happens, you are sent this notice to let you know 1) that we are aware that the claimant quit, 2) that (s)he has satisfied the work requalification requirement and 3) whether or not you will be charged for benefits based on work performed before the quit. See Part 9 for more information about this form.

(NOTE: Even if you are not charged for the benefits being paid to a claimant, you will continue to receive correspondence about the claim if benefits are being paid based on work performed for you. This correspondence does not mean that you are now going to be charged for benefits.)

### **Exceptions**

There are a number of reasons for quitting for which benefits can be paid without imposing the standard disqualification. Each exception requires certain conditions be met before it can be applied. Most exceptions permit the immediate payment of benefits but some carry a short

disqualification period or a lesser work requalification requirement than the standard disqualification. You will be contacted before a decision is issued that applies an exception to the standard quit disqualification.

Many of the exceptions relieve contributing employers of liability for benefits paid based on work performed before the quit. However, this relief of liability does not apply to reimbursable employers.

The following chart includes a brief description of all of the current exceptions, whether the exception imposes any disqualification and whether contributing employers will be charged for benefits.

➤EXCEPTIONS TO THE STANDARD QUIT DISQUALIFICATION◀		
Conditions Required to Apply Each Exception	If the Exception Applies, is there Any Disqualification?	If the Exception Applies, are Contributing Employers Relieved of Charges?
Accepting a layoff • in lieu of another employee.	No	No
Quitting with good cause attributable to the employer. • “Good cause” is interpreted as a valid, substantial reason for which the employer is responsible and which leaves the employee with no reasonable alternative but to quit. • “Good cause” includes a request, suggestion or directive by the employer that the employee violate federal or state law. • “Good Cause” includes established acts of sexual harassment by the employer, the employer’s agent or by a co-worker if the employer knew or should have known but failed to take timely and appropriate corrective action. (Refer to the paragraph at the end of this chart for an explanation of what is considered sexual harassment.)	No	No
Quitting because: • the employee’s health or the health of a member of the employee’s immediate family • left the employee with no reasonable alternative but to quit.	Yes. Benefits are denied until the claimant is able to perform 15% of the suitable jobs in his/her labor market.	Yes
Quitting because: • the employer required that the employee transfer to a different shift than (s)he was hired to work, • the new shift results in a lack of child care for his/her minor children, and • (s)he is able to work full-time on the shift that (s)he last worked for the employer.	No	No
Quitting: • to accept a recall to work for a former employer • if the quit occurs within 52 weeks after the employee last worked for the recalling employer.	No	Yes
Quitting a job: • within the first 10 weeks • which the employee could have refused with good cause or which does not meet labor standards with regard to wages, hours or other conditions.	No	Yes
Quitting because: • the employee was transferred to work • paying less than 2/3 of his or her immediately preceding wage rate.	Yes. The claimant is disqualified the week of the quit and the next 4 weeks.	No

**\*\* Chart is continued on the next two pages. \*\***



Quitting a job when: <ul style="list-style-type: none"> <li>• the employee maintained a temporary residence near the job and</li> <li>• quit that job to return to his or her permanent residence</li> <li>• because the available work was reduced to less than 20 hours per week for at least 2 consecutive weeks.</li> </ul>	No	No
Leaving a job because <ul style="list-style-type: none"> <li>• the employee reached employer's compulsory retirement age.</li> </ul>	No	No
Quitting <ul style="list-style-type: none"> <li>• a part-time job</li> <li>• because loss of a full-time job made it economically unfeasible for the employee to continue the part-time work.</li> </ul>	No	Yes
Quitting to take another job that: <ul style="list-style-type: none"> <li>• offers at least the same average weekly wage,</li> <li>• offers at least the same hours of work,</li> <li>• offers significantly longer term work, <b>or</b></li> <li>• offers work significantly closer to the employee's home; and</li> <li>• is covered employment for unemployment purposes.</li> </ul>	Yes. The claimant is disqualified until (s)he earns wages on the new job of at least 4 times his/her weekly benefit rate.	Yes
Quitting to take another job: <ul style="list-style-type: none"> <li>• while claiming benefits for partial unemployment</li> <li>• that offers a higher average weekly wage; and</li> <li>• is covered employment for unemployment purposes.</li> </ul>	No	Yes
Quitting a job: <ul style="list-style-type: none"> <li>• with a labor organization</li> <li>• if the termination causes the employee to lose seniority rights granted under a collective bargaining agreement and</li> <li>• if the termination results in the loss of the employee's employment with the employer which is a party to that collective bargaining agreement.</li> </ul>	No	No
Quitting a job: <ul style="list-style-type: none"> <li>• as a part-time elected or appointed member of a governmental body or representative of employees</li> <li>• which paid wages of not more than 5% of the employee's base period wages</li> <li>• if the quitting occurred while the employee was working for another employer.</li> </ul>	No	No
Quitting: <ul style="list-style-type: none"> <li>• one or more concurrently held jobs</li> <li>• if at least one of the jobs consisted of more than 30 hours per week and</li> <li>• the employee quits before receiving notice of termination from one of the jobs consisting of more than 30 hours per week.</li> </ul>	No	Yes

Quitting a job • held concurrently while serving in the military • if the quitting was the result of an honorable discharge from active military duty.	No	Yes
Quitting a job: • with a family corporation because of an involuntary cessation of the business • if 50% was owned by the claimant, the claimant's spouse, children, brothers or sisters, the claimant's parent if the claimant was under the age of 18, or a combination of 2 or more of these individuals.	No	No
Quitting a job • due to domestic abuse, concerns about personal safety or harassment or personal safety or harassment of family members who reside with him/her or of other household members • if a temporary restraining order or injunction was obtained prior to quitting and is reasonably likely to be violated.	No	Yes
<b><u>Sexual Harassment as it relates to Quitting with “Good Cause Attributable” to the Employer</u></b> For unemployment insurance purposes the meaning of sexual harassment is not limited to the definition under the Wisconsin Fair Employment Law ( 111.32 (13) and 111.36(1)(b), Wis. Stats.). Sexual harassment may be either direct or indirect. Direct sexual harassment includes but is not limited to: unwelcome sexual advance or contact, and verbal or physical sexual conduct such as displaying sexually graphic materials or making sexual gesture or comments. Indirect sexual harassment can occur by allowing sexual harassment to occur, by not responding to complaints of sexual harassment, or by allowing an intimidating, hostile, or offensive work environment to develop or continue.		

### **Voluntary Reduction of Hours**

If an employee requests to reduce his/her hours of work, this reduction may be considered a quit. If so, the wages that the employee earns from you while working the reduced hours cannot be used to satisfy the requalification for quitting as long as you notify the employee in writing that this may be the result of such a request before you grant the request. If after receiving this written notification the employee decides not to reduce his/her hours, the employee will not be considered to have quit, even if you do not allow him/her to continue working the original number of hours.

The following is suggested wording for the written notification to be given to employees who voluntarily request a reduction in hours:

"Because you have requested a voluntary reduction in the number of hours you are working, you are notified that for Wisconsin Unemployment Insurance purposes, your reduction in hours may be considered a quit. Any wages that you earn while you are working the reduced hours may not be used to satisfy the quit requalification provision."

### **Special Guidelines for Temporary Help Agencies**

The employment relationship in the temporary help industry is different from the employment relationship that exists in most other industries. In the temporary help industry, employees are generally assigned to a series of short-term assignments. Commonly, when an assignment ends, there will be a short delay before the next assignment begins. Because both parties acknowledge and accept this as a condition of the employment relationship, the short break between assignments may not terminate the employment relationship.

For a temporary help employer, as would be true with any other employer, if at the time an assignment ends the employer does not have an additional assignment for the employee, the employment relationship ends. If the employer does have another assignment for the employee, the employment relationship continues to exist, and an employee who refuses the next assignment is then considered to have voluntarily quit.

Due to the unique nature of the temporary help industry, the following guidelines are applied:

- When an employee who was instructed to contact the temporary help agency at the end of an assignment fails to do so, that failure is likely to be considered a voluntary quitting of the employment.
- When at the time an assignment ends, the temporary help agency does not have an immediate assignment for the employee, but is able to assure the employee that it will have an assignment within seven days, the employment relationship continues to exist. If for some reason the expected assignment does not materialize within the seven days, but the employer notifies the employee that it will have an assignment within another seven days, the employment relationship is extended for those seven days. An employee who refuses the subsequent assignment is

likely to be considered to have voluntarily quit.

- An employee who leaves an assignment before it is completed is considered to have quit unless the temporary help agency agrees to the early termination of the assignment and offers to find the employee another assignment.
- When an assignment ends and the employer is unable to provide another assignment or assure the employee of another assignment within seven days, the employment relationship is terminated due to lack of work. Likewise, if the temporary help employer is initially able to assure the employee of an assignment within seven days, but is later unable to provide such an assignment, the employment relationship also ends due to a lack of work. Once an employment relationship has ended, any later offer of work by the employer would be considered a “new offer of work” and failure to accept such an assignment is regarded as a failure to accept an offer of new work (see Item R, “Refused Work”).

#### **Q. REDUCTION IN HOURS AT EMPLOYEE’S REQUEST**

See “QUIT” (Voluntary Reduction of Hours)

#### **R. REFUSED WORK Section 108.04(8) & (9)(b)**

This section applies when a claimant fails to accept an offer of work which is made by a prospective employer and which is actually received by the claimant. It also may apply when a claimant is recalled to work by a former employer but does not receive the notice of recall.

The job offer must be a bona fide attempt to secure the claimant’s services. It is an unconditional offer of work that the claimant has the opportunity to accept or reject and all the specifics of the job (wages, hours, duties and other conditions) must be explained or available to the claimant simply by requesting them of you. Benefits, by law, cannot be denied for refusing new work if the wages, hours or

other conditions are less favorable than those prevailing for similar work in the locality. New work is:

- an offer of work to someone with whom you have never had a contract of employment; or
- an offer of re-employment to someone you do not have a contract of employment with at the time you offer the work; or
- an offer of continued employment to a present employee but with different duties or conditions of work than those you both agreed to in the existing contract of employment.

(NOTE: See Item P for application of "new work" to offers made by temporary help agencies.)

The claimant may have "good cause" for refusing a job. If so, and the claimant is able to work and available for suitable work in his/her labor market, benefits would be allowed.

If a claimant refuses an offer of work from you, or fails to return to work for you after being duly recalled, notify the department immediately, providing:

- the claimant's name and social security number,
- the type of work offered,
- the rate of pay, the hours (or shift),
- the date on which the refusal occurred,
- the date on which the claimant could have begun work and
- the reason the claimant gave, if any, for refusing the work offered.

If it is determined that a claimant refused a bona fide offer of suitable work from you without good cause and the wages, hours and other conditions of the job were not substantially less favorable than those prevailing for similar work in the locality, benefits will be denied. The claimant is ineligible until 4 weeks have elapsed after the week the job was to begin and (s)he has earned wages in covered employment equal to at least 4 times the weekly benefit rate that would have been paid had the claimant not been disqualified. Once the claimant has requalified, (s)he is again eligible to receive benefits, but if you are a

contributing (taxable) employer, your account is not charged for benefits paid that are based on work performed prior to the work refusal.

#### **S. SCHOOL YEAR EMPLOYEES**

See "EMPLOYEES OF EDUCATIONAL INSTITUTIONS"

#### **T. SELF-EMPLOYMENT**

##### **108.02(12) & DWD 127.09**

Self-employment is defined as the formation, development or operation of a trade, a business, an enterprise or a profession for the purpose of producing income. It generally takes the form of a sole proprietorship or a partnership.

Self-employment does not include activity which is related to a return on an investment, such as rental property, unless the claimant devotes at least 17.5 hours per week to such activity.

Benefits are not payable to a self-employed individual if the self-employment activities substantially limit his/her availability for work with other employers.

All individuals claiming UI benefits, including self-employed claimants, must search for work unless specifically excused. (See Part 3.)

Self-employment income is not treated as wages which would reduce benefits paid for a week of unemployment.

#### **U. STUDENTS**

See "UNABLE/UNAVAILABLE FOR WORK"

#### **V. UNABLE/UNAVAILABLE FOR WORK**

##### **Sections 108.04(2)(a), 108.04 (1)(b)1 & DWD 128**

An individual who is totally unemployed must be able to work and available for work while filing for unemployment benefits. If the claimant has a restriction that prevents or restricts his/her ability or availability for work, the issue may affect his/her eligibility for benefits. A person filing for benefits

makes a weekly certification and one of the questions asked is: "Were you able to work full-time and available for full-time work?" The individual is expected to answer this question "no" if his/her availability is restricted in any way.

- A person with a **controllable restriction** (transportation, school attendance, child care, etc.) must be able and available for at least 50% of full-time suitable jobs in the labor market.
- A person with an **uncontrollable restriction** (a physical restriction, etc.) must be able and available for at least 15% of all suitable work in the labor market.

When a claimant has a work restriction and does not meet the above requirements, (s)he is not eligible to receive unemployment benefits until the able and available requirements are again met.

This disqualification is applicable:

- when a claimant's work is suspended or terminated because of work restrictions,
- when a claimant is on a leave of absence for an indefinite period of time (not under the Family Medical Leave Act), and
- when there is no employment relationship currently affected, but the claimant's availability for potential employment is reduced by the work restrictions.

NOTE: If you have an individual working for you who misses work during a given week, the issue is usually resolved under the "work available" statute. See item Y, which explains the work available provision.

### **Students**

A student is generally considered unavailable for work while attending school, however there can be exceptions. A student attending a night course who is still available for full-time day shift work would normally be able and available for work. The law also makes an exception for someone who is in "approved training" (Section 108.04(16)). Approved training is

training through a vocational school or a school offering vocational training that has been approved by the department. Attendance at a college or university is not normally considered approved training.

## **W. WAGES AND OTHER INCOME**

### **Section 108.05(3)(a), (4) & (5)**

When it is not clear or there is a dispute as to whether a payment should be considered benefit year wages, or when wages or other types of income are not reported by the claimant on a weekly certification for a benefit check, an investigation is conducted. The department will issue a determination to establish whether or not the payment is to be considered wages and if so, what effect the wages have on the amount of benefits payable. (See Part 6 for detailed information about the definition of benefit year wages.)

If the investigation involves the claimant's failure to report the wages or payment, an investigation as to whether or not the claimant concealed the wages/pay is also conducted. (See Part 8 for more information about Fraudulent Claims.)

## **X. WALKING OFF THE JOB**

See "QUIT"

## **Y. WORK AVAILABLE WITH CURRENT EMPLOYER**

### **Section 108.04 (1)(a)**

Work available generally applies to the claimant who is filing claims for partial unemployment benefits while working for an employer and who misses work during a week (for example, absence during the week due to illness or personal business).

For this provision to be applied, the claimant must have received actual or implied notice of the work that could have been performed. An employee with a regular work schedule has sufficient notice of available work. "Due notice" for an employee whose schedule changes from week to week may or may not be satisfied, depending on when the schedule is

received and the circumstances involved for the absence.

When a decision is made that the claimant had due notice of additional work in a week, the additional gross wages the claimant could have earned are added to actual gross wages earned and other pay received for the week when determining the amount of partial unemployment benefits payable for the week.

## **Z. WORK SEARCH**

### **Section 108.04(2)(a) & DWD 127**

Some claimants are not required to look for work because one of the waiver provisions applies to their claim. The most common waiver provisions are listed in Part 3.

If a claimant is required to look for work, each week on the weekly certification for a payment, (s)he must answer the question: "Did you look for work?". If the claimant did not look for work in that week, (s)he is expected to answer this question "no". When a claimant answers "no" to this question, the Department conducts an investigation.

The Department will initiate an investigation regarding the claimant's work search efforts without this notification from the claimant whenever there is sufficient reason to believe that the requirement is not being met.

A claimant who is required to make a search for work but fails to do so is ineligible for benefits for the week(s) in which such failure occurred.

## 8

## FRAUDULENT CLAIMS/PENALTIES

Maintaining the integrity of the unemployment insurance program is an important function which helps ensure benefits are paid only to those who qualify for benefits under the law.

Employers and claimants are educated through informational pamphlets, periodic educational seminars/clinics, one-on-one communications and the internet to explain the unemployment insurance program.

The Department uses various procedures and techniques to detect fraud and abuse. A few methods include routine audits of employer payroll records, crossmatching employer payroll records with benefit payments within Wisconsin and with other states, the exchange of information with other agencies, and the investigation of complaints and tips from various sources.

Wisconsin's law provides for penalties and/or criminal prosecution for fraudulent unemployment insurance claims.

- A claimant is assessed forfeitures (administrative penalties) for the intentional concealment of information affecting benefit eligibility.

A forfeiture is the withholding of future payable benefits for intentionally concealing information affecting unemployment eligibility. This can be in addition to any overpayment which must be repaid.

A forfeiture can range from one-fourth to four times a claimant's weekly benefit rate for each act of concealment.

Once a forfeiture is assessed, it stays in effect for six years or until satisfied, whichever occurs first.

- An employer determined to have aided and abetted a claimant in committing an act of concealment or misrepresentation is assessed an administrative penalty.

The penalty assessed is also called a forfeiture. The penalty equals the amount of the claimant overpayment.

Examples of aiding and abetting are the banking of hours and/or the falsification of required reports which allows a claimant to fraudulently receive unemployment benefits.

Improperly paid benefits are charged against the employer found guilty of aiding and abetting even if the improperly paid benefits are recovered.

- Any individual who makes a false statement or a misrepresentation in order to obtain benefits that are payable to another person may be required to repay the improperly obtained benefits. The offender may also be required to pay an additional administrative assessment equal to but not more than 50% of the amount of the benefits obtained.
- In addition to administrative forfeitures, criminal penalties (such as fines from \$100 to \$500 and imprisonment up to 90 days, or both) for each offense can be applied to any person(s) found guilty of:
  - a. Making false statements or representations to obtain unemployment benefits either for himself/herself or any other person.
  - b. Making a false statement or representation in connection with any report or any information duly required by the Department,
  - c. Refusing or failing to keep any records or to furnish any report duly required by the Department.

The unemployment insurance program is a partnership among employers, claimants and the department. All parties must do their part to deter fraud and abuse. Report suspected or known violations to DWD, Unemployment Insurance Division, Benefit Fraud, P.O. Box 7905, Madison, WI 53707. Telephone 608-266-3261.

References: 108.04(11) and 108.24(1) and (2) of the Wisconsin Statutes.

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# 9

## UI BENEFIT REPORTS AND FORMS SENT TO EMPLOYERS

Your help is needed to maintain the integrity of the unemployment insurance system. One way we solicit your assistance is by sending you reports that either ask for verification of information provided by the claimant, ask for additional information, or provide information to you about the status of the claim.

As mentioned in Part 5, there are four required UI benefit reports. In addition to the four required reports, there are a number of other forms that you may receive.

When you receive one of our reports, please review it promptly. Complete and return all those that you are required to return or that ask for information. The reverse side of most forms will include an explanation of the report, instructions for completion, and/or telephone numbers to call for more information. If you find an error on any of the informational reports, notify us as soon as you can so that we can investigate the discrepancy and correct the record.

Remember that your account will be charged for all erroneously paid benefits as the result of a missing, late or incorrect/incomplete required report, including erroneously paid benefits that were charged to other employers' accounts.

### Required Reports

- |                        |                                      |
|------------------------|--------------------------------------|
| A. <b>Form UCB-16</b>  | Separation Notice                    |
| B. <b>Form UCB-23</b>  | Wage Verification/Eligibility Report |
| C. <b>Form UCB-719</b> | Urgent Request for Wages             |

#### **D. Quarterly Wage Report**

Instructions for completing Quarterly Wage Reports are in Section 4.

### Other Reports

- |                         |   |
|-------------------------|---|
| E. <b>Form UCB-20</b>   | Written Determination   |
| F. <b>Form UCB-29</b>   | Notice of Benefit Charging                                      |
| G. <b>Form UCF-350</b>  | Weekly Earnings Report  |
| H. <b>Form UCB-701</b>  | Computation of Unemployment Insurance Benefits                  |
| I. <b>Form UCB-708</b>  | Notice of Changed Liability for Unemployment Insurance Benefits |
| J. <b>Form UCB-7074</b> | Unemployment Insurance Benefit Charges and Adjustments Report   |
| K. <b>Form UCF-7922</b> | Wage/Earnings Audit   |

## A FORM UCB-16, SEPARATION NOTICE

If all of the information on Form UCB-16 is correct and there are no eligibility issues or non-work payments that apply to the claim, the report does not have to be returned.

If any information on Form UCB-16 is incorrect or there is any eligibility issue or non-work payment that applies to the claim, the report must be returned within 7 days. Refer to the following instructions for completion of a Form UCB-16 that must be returned.

### 1 Employer's UI Account Number

- Your UI account number should be printed here. If it is missing or incorrect, enter the correct number in the space provided.
- If you do not have an account number, enter "no number assigned" in the space provided.

### 2 Date Last Worked

- The date shown on the form is the Saturday date of the calendar week during which the claimant reported last working for you. If the correct last day of work falls in a different calendar week (Sunday through Saturday), please show the correct actual last day of work in the space provided.

### 3 Reason for Separation

- The reason for separation provided by the claimant when (s)he filed this claim for benefits is shown in item 3. If the reason shown is incorrect, indicate the correct reason for separation and any supporting details and/or documentation.

### 4 Other Eligibility Issues

- If there are any other eligibility questions that apply to the claim, report them in item 4. Some common eligibility issues are listed on the reverse of Form UCB-16 under the explanation of this item. Also refer to Part 7 of this section of your handbook for a brief explanation of several common eligibility issues.
- Provide details about the eligibility issue being reported in the space provided and attach any supporting documentation you want considered.

### 5 Vacation, Dismissal or Holiday Pay for Days/Weeks after the Last Day of Work

- If vacation, dismissal or holiday pay has been assigned to days or weeks after the

claimant's last day of work, this pay should be reported in item 5. See Part 6 for more information about when these types of pay can be treated as wages and should be reported.

- Show the type of pay, the week ending date(s) that the pay is assigned to and the gross amount of the pay for each week in the boxes provided.
- When reporting holiday pay, show both the holiday and the date; i.e.:  
Christmas - December 25  
Personal holiday - May 15

### 6 Signature, Date and Telephone Number

- Sign and date the form.
- Provide the name, telephone number, and fax number (including area codes) of a person who can be contacted during regular business hours if additional information is needed.

### 7 Date Report is Due

- If the claimant reported "laid off" or "still working" as the reason for separation, Form UCB-16 will have a due date. If the department is not aware of any other eligibility issue for these claims, benefit payments will begin immediately. If the reason for separation given by the claimant or any other information on the report is incorrect, or if there is any other eligibility issue or non-work payment that applies to the claim, return the report as soon as possible to prevent erroneous payments. The report **must be received by the department by the due date** to be considered timely.
- If the claimant reported any other reason for separation, Form UCB-16 will not have a due date. The department will begin an investigation based on the reason for separation given by the claimant and will hold benefit payments until that issue is resolved. If the reason for separation given by the claimant or any other information on the report is incorrect, or if there is any other eligibility issue or non-work payment that applies to the claim, return the report as soon as possible to prevent erroneous payments. The report **must be received by the department within 7 days** to be considered timely.

### 8 Where to Return the Report

- If the report must be returned, either send it to the address or FAX it to the number shown on the report. **Please do not do both.**

**UCB-16 SEPARATION NOTICE**RETURN TO: **UI LOCAL OFFICE #14****⑧****PO BOX 09999****MILWAUKEE, WI 53209-09999**

Phone:

**800-247-1744****FAX: 414-438-2100**

(If you fax, do not mail this form.)

Employer Name, Address, City, State, Zip Code:

**JOHN Q. EMPLOYER****1 CAPITOL ST****ANYWHERE WI 55555-5555**☐ If the claimant did not work for you, check this box and return the form to the UI office listed at the left.**SEE BACK FOR INSTRUCTIONS ON COMPLETION OF THIS FORM.**Date Mailed: **03/06/01****⑦** **DATE DUE: 03/13/01**

Employee Name and SS No.:

**987-65-4321****MARY A. CLAIMANT****1 DIVISION ST****HOMETOWN WI 54444-4444****VNC: 10/01 N MC\*00/00/00\*0000**

1. Your UI Account number is
- 123456**
- . If this number is incorrect, enter your correct UI Account

**①** number \_\_\_\_\_.

2. We show the employee last worked for you during the week ending Saturday,
- 10/23/00**
- . If

**②** incorrect, enter the correct last day of work \_\_\_\_\_.

- 3.
- The employee indicated he/she is no longer working for you because he/she was discharged.**

**③** **An adjudicator will contact you shortly to obtain detailed information about the discharge.**

4. Report any and all other eligibility issues that apply to this claim. The department must investigate all eligibility issues. Be prepared to provide facts and supporting information related to these issues. Refer to the back of this form under item #4 for additional information about other eligibility issues that should be raised at this time.

**④**

5. Did you or will you pay the employee Vacation, Dismissal or Holiday Pay for any period after the last day of work?
- 
- ⑤**
- If yes, check the type of pay and enter the week ending date and gross pay for each type of pay paid beyond the last day worked.

Type of Pay	<input type="checkbox"/> Vacation <input type="checkbox"/> Dismissal/Severance <input type="checkbox"/> Holiday	<input type="checkbox"/> Vacation <input type="checkbox"/> Dismissal/Severance <input type="checkbox"/> Holiday	<input type="checkbox"/> Vacation <input type="checkbox"/> Dismissal/Severance <input type="checkbox"/> Holiday	<input type="checkbox"/> Vacation <input type="checkbox"/> Dismissal/Severance <input type="checkbox"/> Holiday	<input type="checkbox"/> Vacation <input type="checkbox"/> Dismissal/Severance <input type="checkbox"/> Holiday
Week Ending Date					
Gross Pay	\$	\$	\$	\$	\$

6. RETURN THIS FORM BY THE DUE DATE
- ONLY IF
- : a) the above information is incorrect; b) there is vacation, dismissal or holiday pay beyond the last day worked to report; or c) there is another eligibility issue(s) to report.

Signed for the Employer:	Date Signed:
Telephone Number (include area code): (     )	Fax Number (include area code): (     )

**⑥**

## B. FORM UCB-23, WAGE VERIFICATION/ELIGIBILITY REPORT

If all of the information on Form UCB-23 is correct and there are no eligibility issues that apply to the claim, the report does not have to be returned.

If any information on Form UCB-23 is incorrect or there is any eligibility issue that applies to the claim, the report must be returned by the due date on the report. Refer to the following instructions for completion of a Form UCB-23 that must be returned.

### UI Account No., Name, & Address

- ①
  - If the UI account number, name or address listed for your company is incorrect, put a line through the incorrect information and write in the correct information next to it.
  - If no account number is printed on the report, enter your account number or write "no number assigned" in the space provided.

### ② Wages and Other Income for the Week

- Review the wages and/or pay the claimant reported for the specified calendar week.
- If any amount of wages or other income is incorrect, the form must be returned with the correct amount(s). You must return the report to correct the wages/pay even if the difference appears to be insignificant. Even a small difference between the wages reported by the claimant and the amount actually earned can affect the amount of benefits payable for the week.
- Be sure to report all types of wages/pay for the week in the spaces provided, even for those that the claimant reported correctly. If one of the spaces is left blank, we will assume that the claimant did not receive the wage or income identified by that space.
- See Part 6 for the definition of benefit year wages and when other types of income can be treated as benefit year wages.

### ③ Hours and Minutes for the Week

- Review information reported by the claimant about hours/minutes worked in the specified calendar week.
- If the claimant's information is incorrect, the form must be returned with the correct amount of hours and minutes. You must return the report to give us the correct hours/minutes even if the difference appears to be insignificant.
- Include only hours/minutes of **actual work**.

### ④ Additional Work Available

- Indicate whether the claimant was asked or scheduled to work more hours than (s)he did work by checking the appropriate box "Yes" or "No".
- If no, do not complete the rest of this section.

- If yes, enter the number of additional hours available, the date(s) when the work was available, the rate of pay that would have been paid for such work and the total amount of additional wages the claimant could have earned in the spaces provided.

⑤

### Eligibility Issues

- **35 Hours of Wages/Pay:** This potential issue will only be included on Form UCB-23 if you paid at least 80% of the claimant's base period wages and the claimant has reported working for you on a weekly claim for benefits (for the calendar week identified on the report). **Check the box only if:**
  - ✓ the claimant worked, was paid or could have been paid had (s)he performed all available work, for a total of 35 or more hours in the week, **AND**
  - ✓ the claimant's base rate of pay (excluding bonuses, incentives, overtime or any other supplements) for these hours was the same or greater than the base rate of pay you paid the claimant in the high quarter of his/her base period (this calendar quarter is identified for you on the report).
- **Other Eligibility Issues:** Check the appropriate box if any listed or unlisted eligibility issue applies to the claim and you have not yet received a determination regarding the issue.
  - ✓ Enter the last date the claimant worked for you in the space provided.
  - ✓ If the claimant refused an offer of work, also enter the date the work would have started.
  - ✓ For unlisted eligibility issues, check the box that says "other" and provide details about the eligibility issue on the back of the form. Attach any supporting documentation you wish to be considered. (Refer to Part 7 of this section of your handbook for a brief explanation of several common eligibility issues.)

⑥

### Signature, Date and Telephone Number

- Sign and date the form.
- Provide the name and telephone number (including area code) of a person who can be called during regular business hours if additional information is needed.

⑦

### Date Due

- Form UCB-23 must be received by the Department by the due date shown on the report to be considered timely.

⑧

### Where to Return the Report

- If your report must be returned, either send it to the address or FAX it to the number shown on the report. **Please do not do both.**
- If faxing, be sure to fax both sides of the report if you have provided information on the back.



**CAUTION:** Any benefits improperly paid because you failed to question eligibility on Form UCB-23 in a timely manner will be charged to your account even if a later protest is raised on a Form UCB-16 that is returned timely.

Date Sent: **04/12/00** Date Due: **04/21/00** <sup>7</sup>  
 Return this report to: UI DIVISION  
 P O BOX 7958  
 MADISON WI 53789-0001  
 Telephone No. **800-247-1744**  
 FAX No. (608) 264-6805 (If you fax, do not mail this form.)

Division of Unemployment Insurance  
**UCB-23 WAGE VERIFICATION/ELIGIBILITY REPORT**  
 Wisconsin Statutes Section 108.09(1)

☐ If this claimant did not work for you, check this box and immediately return this form. (If you know the correct employer, please advise.)

**Return Address for Window Envelope  
 Response Located on Back Side.**

<sup>1</sup> UI Account No.: **123456**

Regarding:

**JOHN Q. EMPLOYER  
 1 CAPITOL ST  
 ANYWHERE WI 55555-5555**

**987-65-4321  
 MARY A. CLAIMANT**

**WEEK: 15/00 LO: 14**

You are required to return this report ONLY IF information is missing, incorrect or an eligibility issue applies to the claim. The report must be returned by the due date above. (See reverse side for information about failing to return a timely required report.)

Unemployment benefit claimants are required to report all money earned during the UI work week (Sunday through Saturday) and provide us with their employer's name and address. Please review the form, make corrections as needed and complete the eligibility portion on the bottom if applicable. If the account number, name or address listed for your company is not correct, please correct it above. It may take two or more weeks before your address is corrected.

You must report the wages earned Sunday through Saturday even if your pay period is different or the claimant has not been paid.

Below are the types of pay and amounts the claimant has reported for the week Sunday **04/02/00** through Saturday **04/08/00**

	WAGES/PAY*	HOLIDAY PAY	VACATION PAY	DISMISSAL PAY	TOTAL GROSS EARNINGS
<sup>2</sup> EMPLOYEE REPORTED AMOUNT	\$ <b>181.50</b>	\$	\$	\$	\$
EMPLOYER REPORTED AMOUNT	\$	\$	\$	\$	\$

\*Includes bonuses, incentives, overtime, sick pay or any other supplements. Report holiday, vacation and dismissal pay separately and in the TOTAL.

<sup>3</sup> The claimant reported working **30** hours and **15** minutes in the above week. If that is not correct, return this form with the corrections. Include only hours/minutes of actual work. Hours:\_\_\_\_\_ Minutes:\_\_\_\_\_

<sup>4</sup> During the above week, was the claimant asked or scheduled to work more hours than (s)he did work?

☐ Yes ☐ No If "YES": How many additional hours were available to the claimant? \_\_\_\_\_

Date(s) additional work was available: \_\_\_\_\_ Rate of pay for that work: \_\_\_\_\_

Additional gross wages/pay the claimant would have earned (including bonuses, incentives, overtime or any supplements): \_\_\_\_\_

<sup>5</sup> Check below if any eligibility issue applies to this claim. The claimant:

☐ Worked, was paid, or could have been paid for 35 hours or more in the week **AND** the claimant's base rate of pay (excluding bonuses, incentives, overtime or any other supplements) is the same or greater than the base rate of pay in the quarter ending **06/30/99.**

☐ QUIT ☐ is NOT ABLE/AVAILABLE for work ☐ OTHER (explain on back)

☐ was DISCHARGED ☐ worked ONLY during the SCHOOL YEAR

☐ REFUSED an OFFER of WORK ☐ worked in EXCLUDED EMPLOYMENT

Last day of work or date new work would have started, if applicable: \_\_\_\_\_

We are required to investigate every issue that might affect the claimant's eligibility for benefits. You may be contacted for additional information before the due date of this form if the claimant has already told us about that issue.

If further facts are necessary, whom should we call?		Name		Telephone Number (include Area Code)	
SIGNED, for the Employer		Working Title		Date Signed	
				Telephone Number (include Area Code)	

UCB-23 035 M IN. 03/06/2000I 0007320

## C. FORM UCB-719, URGENT REQUEST FOR WAGES

☞ Form UCB-719 must **ALWAYS** be returned, even if the claimant did not work for you or you believe that the claimant is not eligible.

### ① Due Date

- This is the date your report is due. The same wage information requested by this report is also requested from the claimant. If your report is not received by the Department by the due date, benefits will be paid based on the claimant's records.

### ② UI Account Number

- This is the UI account number identified as the employer for whom the claimant worked and for which wages are missing. Refer to the instructions for completing the quarterly wage chart when the claimant's wages were or should have been reported to a different UI account number.

### ③ Quarterly Wage Chart

- For quarters where some wages have already been reported to Wisconsin for this UI account #, the wages have already been entered in the "GROSS WAGES PAID" column. If these amounts are incorrect, please show the correct amount.
- For quarters where no wages have previously been reported, make the following entries:
  - ⇒ Enter the **total gross wages paid** in each quarter.
  - ⇒ If the claimant was your employee but was not paid wages in the quarter, write "**no wages paid**".
  - ⇒ If the wages you paid the claimant in the quarter were for work performed in excluded employment, enter the wages and write "**excluded**" after the wage entry.
  - ⇒ If the wages you paid the claimant in the quarter were reported to a different state, enter the wages and

write "**reported to (state)**" after the wage entry.

- ⇒ If the wages you paid the claimant in the quarter were reported to a different UI Account # than the one shown on the report, write "**wages reported to (correct UI Account #)**".
- ⇒ If payments were made to the claimant but you considered him/her to be an independent contractor or self-employed, enter the amount paid and write "**independent contractor**" after the entry.
- ⇒ If the claimant did not work for or with you in any capacity, write "**not our employee**".
- ⇒ If you are a successor in a business transfer, **do not duplicate wages already reported by your predecessor** for this UI account #.

### ④ Claimant's First and Last Days of Work

- Enter the month/day/year of the claimant's first day of work and last day of work for you in the base period.
- The quarters printed in the quarterly wage chart are the quarters that are included in the claimant's base period.

### ⑤ Space for Messages

- This space is used to give you any unique information or instructions that you may need to complete a particular Form UCB-719.
- If you are a successor in a business transfer involving this UI account, a message will be printed in this area to remind you not to duplicate wages already reported for the claimant by your business predecessor.

### ⑥ Signature, Date and Telephone Number

- Sign and date the form.
- Provide the name and telephone number (including area code) of a person who can be called during regular business hours if additional information is needed.

---

## D. QUARTERLY WAGE REPORTS See Section 4 - Wage Reporting



**RETURN IMMEDIATELY TO:**

**CALL CENTER  
PO BOX 8978  
MADISON WI 53708-8978**

STATE OF WISCONSIN  
DIVISION OF UNEMPLOYMENT INSURANCE  
**UCB-719 URGENT REQUEST FOR WAGES**

PHONE: **800-247-1744** FAX: **608-232-0950**

EMPLOYER:

Mailed: **02/01/01**

① Due: **02/08/01**

CLAIMANT:

**JOHN Q. EMPLOYER  
1 CAPTIOLE ST  
ANYWHERE WI 55555-5555**

**MARY A. CLAIMANT**

VNC WK: **06/01**

② UI ACCOUNT #: **123456**

SS#: **987-65-4321**

**You are required to complete and return this form** even if the claimant did not work for you or you believe that (s)he is not eligible. The claimant has indicated that we do not have a record of **all** wages paid by you in his/her unemployment base period. If we do not receive this report by the due date, we will use information from the claimant and if benefits are paid erroneously based on his/her records, you will be liable for the incorrect charges.

**For quarters where some wages have already been reported to WI for this UI Account #:** Wages have already been entered in the "Gross Wages Paid" column below. **If these amounts are incorrect, please show the correct amount.**

**For quarters where no wages have previously been reported, make the following entries:** 1) Enter the **total gross wages paid** in each quarter. 2) If the claimant was your employee but was not paid wages in the quarter, write **"no wages paid."** 3) If the claimant was paid wages in the quarter but wages were for work performed in excluded employment, enter the wages and write **"excluded"** after the wage entry. 4) If the claimant was paid wages in the quarter but they were reported to a different state, enter the wages and write **"reported to (state)"** after the wage entry. 5) If the claimant's wages were reported to a different UI Account # than the one listed above, write **"wages reported to (correct UI Account #)."** 6) If payments were made to the claimant in the quarter but you considered him/her to be an independent contractor/self-employed, enter the amount paid and write **"independent contractor"** after the entry. 7) If the claimant did not work for or with you in any capacity write **"not our employee."**

QUARTER	BEGINNING	ENDING	GROSS WAGES PAID
<b>4/99</b>	<b>10/01/99</b>	<b>12/31/99</b>	
<b>1/00</b>	<b>01/01/00</b>	<b>03/31/00</b>	
<b>2/00</b>	<b>04/01/00</b>	<b>06/30/00</b>	③
<b>3/00</b>	<b>07/01/00</b>	<b>09/30/00</b>	
<b>4/00</b>	<b>10/01/00</b>	<b>12/31/00</b>	

④ What was the claimant's first and last days of work for you?

First Day of Work:

Month

Day

Year

Last Day of Work:

Month

Day

Year

⑤

⑥ Sign, date and return this form by the due date to avoid incorrect charges to the UI Account # shown above.

Signed for Employer:

Date:

Phone Number:

UCB-719 (R. 7/23/2001)  
0000901

Source Codes: 42 - Timely/Reg; 43 - Late/Reg; 44 - Timely/Lag; 45 - Late/Lag; 51 - Amended

## E. FORM UCB-20, WRITTEN DETERMINATION

Form UCB-20 is used to notify claimants and employers of the results of a fact-finding investigation conducted to resolve issues of benefit eligibility and/or entitlement. See Part 7 for detailed information about common eligibility issues and the investigative procedure.

**If you receive one of these determinations, you are considered the employer party of interest. The employer party of interest is the employer whose interests may be adversely affected by the decision.**

**Review the findings and effect of the decision. If you believe the facts are wrong or that the deputy has improperly applied the law, you may request a hearing. The request for a hearing (appeal) must be received or postmarked by the department by the date specified on the determination. See Section 3 for more information about the appeal process.**

### ① Claimant Name, Address and Social Security Number

- The name and social security number of the claimant who is affected by the determination are shown here.
- The determination is mailed to the most current address on file for the claimant.

### ② UI Account Number

- This is the employer UI Account number of the employer party of interest to the determination being made.
- If the number is incorrect, call one of our benefit centers immediately so that we can correct the record.

### ③ Employer Name and Address

- The determination is mailed to the most current official name and address of record for the UI Account number listed.

### ④ Issue Week and Week Ending

- The earliest UI calendar week affected by the determination is printed in this area. (NOTE: The four calendars on the inside back cover have the UI week numbers printed next to each calendar week.)
- All UI weeks end on Saturday. This is the Saturday of the UI week number identified above.

### ⑤ Applicable Wisconsin Law

- The statute of the unemployment law and/or administrative rule upon which the determination is based is printed here.

### ⑥ Findings and Determination of the Deputy

- The legal conclusion reached by the department deputy is printed first.
- A brief statement of the facts which support the legal conclusion follow.
- The actual impact on the UI claim and the employer UI account is summarized under the "Effect".
- The effect will indicate whether benefits are payable, or will ever be payable, from the UI account shown on the determination.
- The effect also specifies periods of disqualification, whether erroneous benefits have been paid as a result of the determination and if so, who is at fault for the erroneous payments.

### ⑦ Deputy

- The name of the adjudicator who investigated the issue and made the determination.

### ⑧ Date Mailed

- The date the determination was delivered to the U.S. Post Office for delivery.

### ⑨ Appeal Date

- The date by which a timely appeal must be postmarked if mailed or received if faxed.

#### **How and Where to File an Appeal**

Information about filing an appeal is **printed on the back of the determination**. If you want to request a hearing, send your appeal to the UI hearings office listed there. The hearings office will process your appeal and can answer any questions you have about the hearing. Use this address and fax number for appeals only.

#### **Who to Contact for More Information**

If you would like more information about the determination or have other questions about the benefit claim, contact one of our benefit centers. The addresses, fax numbers and telephone numbers for our benefit centers are **printed on the back of the determination**. Do not send your request for a hearing to the benefit centers.



ID: 000000000  
SEE REVERSE SIDE FOR  
IMPORTANT INFORMATION

PAGE 1 OF 1

State of Wisconsin E MC100  
Department of Workforce Development  
Division of Unemployment Insurance

SS # 987-65-4321

UI LO #: 12

UI Acct. #: 123456

MARY A. CLAIMANT  
1 DIVISION ST  
HOMETOWN WI 54444-4444

JOHN Q. EMPLOYER  
1 CAPITOL ST  
ANYWHERE WI 55555-5555

Issue Week: 06/00  
Week Ending: 02/05/00

Applicable  
Wisconsin Law: 108.04(5)

FINDINGS AND DETERMINATION OF THE DEPUTY:

THE EMPLOYEE WAS DISCHARGED FOR MISCONDUCT CONNECTED WITH HER EMPLOYMENT.

THE EMPLOYEE WAS DISCHARGED FOR A PATTERN OF TARDINESS. IN MOST CASES THE TARDINESS WAS FOR A REASON THAT WAS WITHIN THE EMPLOYEE'S CONTROL. THE EMPLOYEE RECEIVED A WRITTEN WARNING HER JOB WAS AT RISK.

#### EFFECT

BASE PERIOD WAGES FROM WORK FOR THE EMPLOYER PRIOR TO THE DISCHARGE CANNOT BE USED TO COMPUTE THE MAXIMUM BENEFIT AMOUNT FOR THIS OR ANY LATER CLAIM.

NO BENEFITS ARE PAYABLE FROM 01/30/00 THROUGH 03/25/00 AND UNTIL THE EMPLOYEE EARNS WAGES EQUALING AT LEAST \$4,200.00 IN COVERED EMPLOYMENT. THE EMPLOYEE MAY BE ELIGIBLE THEREAFTER IF SHE HAS ANOTHER BASE PERIOD EMPLOYER FROM WHICH BENEFITS ARE PAYABLE. IF BENEFITS ARE PAYABLE, A SEPARATE MONETARY COMPUTATION WILL BE ISSUED.

DEPUTY

JANE J. ADJUDICATOR

DATE MAILED

02/28/00

DECISION FINAL UNLESS A  
WRITTEN APPEAL IS RECEIVED  
OR POSTMARKED BY:

03/13/00

**F. FORM UCB-29**  
**NOTICE OF BENEFIT CHARGING**

This notice is sent to you whenever the claimant indicates that (s)he quit working for you and the subsequent work requalification requirement was satisfied before the application for unemployment benefits was made.

**① UI Office**

- The address of the benefit center which is handling the claim and the telephone number to call if you have questions about the notice.

**② UI Account Number**

- The account number of the employing unit identified as the employer from whom the claimant quit.
- The official name and address of record for the UI account number listed are printed directly below the number.

**③ Claimant's Name and Social Security Number**

- The name and social security number of the claimant affected by the notice.

**④ Week in which the Claimant Quit**

- The quit is assumed to have occurred during the week that includes the last day of work reported by the claimant. The week ending date that includes the claimant's last day of work is printed here, along with the corresponding UI calendar week number. (NOTE: The four calendars on the inside back cover have the UI week numbers printed next to each calendar week.)
- If the claimant quit in a different week, notify the Department immediately.

**⑤ Notice of Benefit Charging**

- This section informs you whether or not the UI Account identified will be liable for benefits based on work performed prior to the quit.
- The accounts of "contributing or taxable" employers are not charged for such benefits.
- "Reimbursable" employers, federal employers and out-of-state employers are billed for such benefits.

**UCB-29 - NOTICE OF BENEFIT CHARGING**

UI Office

**MILWAUKEE**

① **P O BOX 09999**

**MILWAUKEE, WI 53209-09999**

**414-438-7705**

State of Wisconsin

Department of Workforce Development

Division of Unemployment Insurance

② UI Account No.: **123456**

Date Mailed: **03/07/00**

Claimant: **MARY A. CLAIMANT**

S.S. No.: **987-65-4321**

③

**JOHN Q. EMPLOYER**

**1 CAPITOL ST**

**ANYWHERE WI 55555-5555**

The employee quit employment in the week ending **02/05/00**, week number **06/00.** ④

Four weeks have elapsed after the week of the quit and the employee has earned wages in covered employment equaling at least four times the weekly benefit rate.

Under section 108.04(7)(a), benefits are payable.

**NOTICE OF BENEFIT CHARGING** ⑤

Your account will not be charged for any benefits paid.

Benefits paid based on work performed for you prior to quitting will NOT be charged to your account. Those benefits will be charged to the fund's balancing account.

Benefits are allowed with respect to this issue only. Actual payment of benefits may depend on the resolution of another issue.

If you have questions or disagree with this action, contact a UI Claims Specialist within 14 days.

## **G. FORM UCF-350 WEEKLY EARNINGS REPORT**

Form UCF-350 is used to obtain the employer's certification of gross wages **earned** in weeks for which benefits may have been claimed. While used as part of our fraud control initiatives, our requesting this information does not necessarily imply that the claimant failed to report work or wages properly.

### **① The top section of the report includes the following claim information:**

- Address, phone number and fax number of the UI location requesting the information.
- Official name and address of record of the employer for whom the claimant may have worked or is working.
- Date report was mailed to you.
- Name and social security number of the employee for whom wages are being verified.
- The UI account number of the employer listed.

### **② The letter includes:**

- Instructions for completing the report.
- Date by which the department is requesting the completed report be returned.
- Name of the department deputy sending the report.
- Any special instructions or information that may help you complete the report.

### **Completing the Report:**

- Please complete the **entire** bottom portion of the form.
- Provide all of the information requested in the top portion of the chart regarding the claimant's current or former status with your company.
- The beginning date (Sunday) and ending date (Saturday) of each calendar week for which wages are being verified, as well as the corresponding UI calendar week number, will be printed on the bottom portion of the chart. You are asked to report the gross earnings for each week listed, the date they were paid, and whether the employee worked 40 or more hours.
- Be sure to include wages for all work performed in the week, as well as any other wages assigned to the week, such as vacation, holiday or dismissal pay.
- If your company does not use a Sunday through Saturday calendar week payroll, **you must adjust your figures to the calendar week dates shown.**
- Enter "NONE" in the space for each week in which there were no wages earned and/or for which no pay was assigned.

### **⑤ Remarks:**

- Enter any remarks in this space that you feel may be helpful.

### **⑥ Certification:**

- Be sure to sign and date the report and provide a telephone number where we can reach you during regular business hours if additional information or clarification is needed.



State of Wisconsin  
Department of Workforce Development

UNEMPLOYMENT INSURANCE  
P O BOX 09999  
MILWAUKEE, WI 53209-0999  
Phone No.: 414-438-XXXX  
Fax No.: 414-393-XXXX

## WEEKLY EARNINGS REPORT

Date of Request: **May 22, 2001**

**JOHN Q EMPLOYER**  
**1 CAPITOL ST**  
**ANYWHERE, WI 55555-5555**

①

Employee: **Mary A Claimant**  
Social Security Number: **987-65-4321**  
U.I. Account Number: **123456**

The accuracy of the employee's unemployment insurance claim is being checked. From your payroll records, please enter the gross wages earned by this individual for work performed during the calendar weeks designated on this form. Report total gross earnings for work actually performed during the calendar week and any other wages assigned to that week, such as vacation pay, holiday pay, etc. If no work was performed or no wages were paid for a week, enter "NONE".

②

Please return this completed report **on or before 05/29/2001** to the address shown above. Your cooperation is appreciated. Please call me at 608-232-0824 if you have any questions about this request. **Remarks:** ⑤

**RYAN O LEARY**, Deputy, Unemployment Insurance

Start Date	Still Working? <input type="checkbox"/> Yes <input type="checkbox"/> No	If No to Still Working; Last Date Worked: ③	Type of Work			
If Terminated, indicate reason <input type="checkbox"/> Laid Off <input type="checkbox"/> Quit <input type="checkbox"/> Discharged <input type="checkbox"/> Other -- Explain:						
Rate of Pay \$ <input type="checkbox"/> Hourly <input type="checkbox"/> Salaried <input type="checkbox"/> Other		Type of Pay Period <input type="checkbox"/> Weekly <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Semi-monthly				
UI Week No.	Week Beginning Date (Sun.)	Week Ending Date (Sat.)	Gross Earnings	Date Gross Earnings Paid (Mo. Day Yr.)	* Worked 40 Hours?	<b>REPORT GROSS WAGES EARNED ON A CALENDAR WEEK BASIS. SUNDAY THROUGH SATURDAY</b>  If no work was performed or no wages paid for a week, enter "NONE".  * Worked 40 Hours? Circle "Yes" only if the Employee actually worked 40 or more hours within the week. (Effective with week 15/2000)
10/2001	03/04/2001	03/10/2001			Yes	
11/2001	03/11/2001	03/17/2001			Yes	
12/2001	03/18/2001	03/24/2001			Yes	
13/2001	03/25/2001	03/31/2001			Yes	
14/2001	04/01/2001	04/07/2001		④	Yes	
15/2001	04/08/2001	04/14/2001			Yes	
16/2001	04/15/2001	04/21/2001			Yes	
17/2001	04/22/2001	04/28/2001			Yes	
18/2001	04/29/2001	05/05/2001			Yes	

⑥ I certify that the information reported above is accurate and complete.

Signature	Date	Phone Number
Print Name	Title	Business Address



## H. FORM UCB-701

### COMPUTATION OF UNEMPLOYMENT INSURANCE BENEFITS

Form UCB-701 lists employees who have established claims based on work with you.

The information entered on the front of the form is obtained from the wage data you submitted quarterly. If you did not file a quarterly report, either your Form UCB-719, Urgent Request for Wages, or the claimant's affidavit of earnings was used to determine the claimant's potential entitlement.

#### ① UI Account Number

- This is the UI account that is potentially liable for unemployment payments based on the claims established during the report period.

#### ② Report Period

- This is the time period that the report covers. All claims established during this period, for which the UI account listed on the report is potentially liable, are included on the report.

#### ③ Employee/SS Number

- The names and social security numbers for each claim established during the report period are printed in this column.

#### ④ Liability Information

- Total Maximum - This is the maximum amount of regular benefits potentially payable to the employee, and it is the maximum amount that may be charged to your account. In some situations, such as a voluntary quit or a discharge for misconduct, these benefits may be charged to the balancing account or to the administrative account and not to your UI reserve account. You will receive a written determination if these situations apply.
- Weekly Maximum - The amount shown is the weekly maximum that could be charged to your account. If the employee had other employers in the base period, the amount shown is your proportional share of each week paid. The proportion potentially chargeable to you is based on the percentage of base period wages paid by you in relation to base period wages paid by all other employers.
- Liable Until - The date the employee's benefit year ends is shown here. Benefits based on this computation cannot be carried over to a later benefit year.

#### ⑤ Quarterly Gross Wages

- The liability information in the prior column is based on wages paid by you in the base period quarters of the claim. The gross wages paid by this UI account in each quarter of the employee's base period are shown.

#### ⑥ Eligibility Pending

- If there are eligibility issues yet to be resolved against your account, there will be an asterisk in this column. Actual payment of benefits will not be made until the investigations for such eligibility issues have been completed and you have been mailed written determinations (Form UCB-20) resolving the issues.

Each employee listed has established a benefit year. Potential benefits payable during the benefit year, based on work for you, are shown opposite the employee's name. The reverse of this form provides information about the benefit computation.

The issuance of this form does not mean benefits are immediately payable. If an eligibility issue is still pending, an investigation will be conducted to determine if benefits are payable. You will receive a copy of the determination that results from that investigation.

You will receive notice of each benefit check issued and charged to your account. If you have any questions, call one of the telephone numbers listed on the reverse side.

① UI Account Number: 123456-000-0

**JOHN Q. EMPLOYER**  
**1 CAPITOL ST**  
**ANYWHERE WI 55555-5555**

② Computations issued  
 from 03/13/00 through 03/18/00

③ Employee/SS Number	④ Liability Information	⑤ Quarterly Gross Wages	Eligibility Pending
<b>EMPLOYEE A</b> 111-11-1111	<b>TOTAL MAXIMUM:</b> \$1903.68 <b>WEEKLY MAXIMUM:</b> \$ 91.54  <b>LIABLE UNTIL:</b> 02/10/01	498 \$ 0.00 199 \$ 4400.25 299 \$ 359.25 399 \$ 0.00	* ⑥
<b>EMPLOYEE B</b> 222-22-2222	<b>TOTAL MAXIMUM:</b> \$2159.00 <b>WEEKLY MAXIMUM:</b> \$ 106.00  <b>LIABLE UNTIL:</b> 02/24/01	498 \$ 2655.71 199 \$ 923.70 299 \$ 763.36 399 \$ 1055.24	

## **I. FORM UCB-708, NOTICE OF CHANGED LIABILITY FOR UI BENEFITS**

Form UCB-708 notifies employers of reduced liability when the resolution of a benefit year issue changes the claimant's remaining entitlement.

### **① UI Account Number**

- This is the UI account whose liability for listed claims has been changed by decisions issued during the report period.

### **② Report Period**

- This is the time period that the report covers. All claimants whose entitlement from the listed UI account is changed by a decision issued during this period are included on the report.

## **Employee's Name/Social Security**

### **③ Number**

- The names and social security numbers of all claimants whose entitlement from the UI account shown was changed by a decision issued during the report period are printed in this column.

### **④ Liability Remaining**

- The first column lists the total potential entitlement remaining against the UI account number shown on the report before the decision was issued that changed the claimant's entitlement
- The second column shows the total potential entitlement remaining from the UI account shown on the report after the decision that changed the claimant's entitlement was issued.



UCB-708 NOTICE OF CHANGED LIABILITY  
FOR UNEMPLOYMENT INSURANCE BENEFITS

Page 1 of 1

Recent decisions on the claims filed by your former employee listed below have changed benefits payable to that employee. Your maximum liability for unemployment insurance benefits has been changed.

You will receive notice of each benefit check issued and charged to your account. If you have any questions contact the UI office.

UI office phone numbers are listed on the reverse side.

① UI Account Number: **123456**

② As a result of decisions issued  
from **03/13/00** to **03/18/00**

**JOHN Q. EMPLOYER**  
**1 CAPITOL ST**  
**ANYWHERE WI 55555-5555**

③ Employee/SS Number/UI Office	④ Liability Remaining	
	Prior to Decision	After Decision
<b>EMPLOYEE A</b> <b>EAU CLAIRE</b>  <b>111-11-1111</b>	<b>\$1903.68</b>	<b>\$1509.61</b>
<b>EMPLOYEE B</b> <b>MADISON</b>  <b>222-22-2222</b>	<b>\$2159.00</b>	<b>\$1537.00</b>

## J. FORM UCB-7074, UI BENEFIT CHARGES AND ADJUSTMENTS REPORT

This report is mailed 4 times each month to notify employers of benefit charges and adjustments made to their UI account. **The report is informational only.** It is not a bill and does not have to be returned.

**If you want to question the eligibility of a claimant for a payment received or for future payments, contact one of the Benefit Centers listed on the back of this handbook.**

### ① UI Account No.

- This is the UI account that was charged and/or credited for payments listed on the report.

### ② Report Period

- This is the time period that the report covers. All charges and credits posted during this time period will appear on the report. A benefit check was not necessarily paid for this period. The actual calendar week(s) for which payments have been made are listed in Section A.

### ③ Section A lists all initial benefit charges.

- The report may include payments made to more than one claimant. Individual claimants are listed separately.
- Payments for more than one week for a given claimant may have been made during the report period. Each week is listed separately.
- A claimant's UI payment for a given week may have a variety of deductions for distribution to other locations (i.e. federal withholding, child support, and benefits withheld to repay a prior overpayment of benefits, etc.). Each distribution is listed separately on the report but the total of the distributions for a given week should never exceed your weekly liability for the claim.
- "Wages Reported" are the total wages earned from **all** employers in the UI week listed. The claimant may or may not have earned any wages from you in the week(s) listed.
- An alpha code may appear in the far right column of Section A. This code references an explanation of the charge on the back side of the report.

### ④ Section B lists any adjusting entry made to the account, including both credits and charges. Any action taken on a benefit claim

that changes the employer's liability for a particular payment will result in an adjustment to an employer's UI account and will be listed in this section. Some examples include:

- Amendments to a claim that affect the proration of liability charges to employers in the claim (even changes that are unrelated to the claimant's work and wages from a given employer can affect that employer's prorated share of the liability charges).
- A determination that benefits have been overpaid.
- A determination that benefits have been paid erroneously because an employer failed to raise a timely eligibility question or provided incorrect or incomplete information on a required report.
- A numerical code may appear in the far right column of Section B. This code references a reason for the adjustment on the back side of the report.

NOTE: Section B can also include quarterly charges from other states. These charges represent the employer's share of liability for claims filed in other states which combined wages from more than one state to establish the claimant's benefit eligibility.

### ⑤ Section C shows the net credit or charge to the UI account during the specified time period.

#### **Claimants Who Are Still Working For You**

If a claimant works for you in any week for which (s)he is paid unemployment benefits, you will initially be charged for your share of payment in Section A. However, if the employee earned gross wages during that week which are equal to or greater than the average weekly wage paid to the claimant in the same calendar quarter of the previous year, your account will automatically receive a credit for this charge in Section B. **The credit may or may not appear on the same report as the charge.** (See Part 4 for more information about this credit.)

#### **Claimants Who Have Quit**

Payments made to a claimant who quit working for you will not appear on this report if you are a contributing (taxable) employer and have been notified that your account will be not charged for benefits based on work performed prior to the quit. However, if you are a reimbursable employer, you are liable for such payments and they will appear on this report. (See Part 7 for more information about your liability for a claimant who quit working for you.)

UNEMPLOYMENT COMPENSATION DIVISION  
P O BOX 7945  
MADISON, WI 53707-7945

JOHN Q. EMPLOYER  
1 CAPITOL ST  
ANYWHERE WI 55555-5555

① UC ACCOUNT NO. 123456  
② FOR 02/13/00 THROUGH 02/19/00

**A. BENEFIT CHARGES 02/13/00 THROUGH 02/19/00 FOR 123456:**

③	EMPLOYEE NAME	SOC SEC NO.	UC WEEK NUMBER	UC WEEK ENDING	WAGES REPORTED PAID/CHARGED	AMOUNT PAID/CHARGED	* CODE
	EMPLOYEE A	111-11-1111	06/00	02/05/00	69.00	121.00	
	EMPLOYEE A	111-11-1111	06/00	02/05/00	69.00	9.00	C
	EMPLOYEE A	111-11-1111	06/00	02/05/00	69.00	45.00	
	EMPLOYEE B	222-22-2222	07/00	02/12/00	36.00	143.00	
	TOTAL AMOUNT PAID/CHARGED:					318.00	

**B. ADJUSTMENTS/CREDITS 02/13/00 THROUGH 02/19/00 FOR 123456:**

④	EMPLOYEE NAME	SOC SEC NO.	UC WEEK ENDING	OVERPAY NUMBER	AMOUNT CREDITED	AMOUNT CHARGED	* CODE
	EMPLOYEE B	222-22-2222	02/12/00		143.00		5
	TOTAL AMOUNT CREDITED/CHARGED:				143.00		

**C. RESULT OF BENEFIT CHARGES/ADJUSTMENTS 02/13/00 THROUGH 02/19/00 FOR 123456:**

⑤	TOTAL CREDITED	TOTAL CHARGED
	143.0	318.00

CHARGES/ADJUSTMENTS 02/13/00 THROUGH 02/19/00 RESULT IN NET CHARGE OF \$175.00

\*See reverse side for explanation of codes and special messages.

## K. FORM UCF-7922, WAGE/EARNINGS AUDIT

Form UCF-7922 is used to audit the wages earned by certain claimants during a quarter in which they claimed and were paid UI benefits. It is used to prevent fraud and

abuse by ensuring that the payments made to the claimant were proper.

Instructions for completing this report are identical to those for completing Form UCF-350 Weekly Earnings Report.

### WAGE/EARNINGS AUDIT

State of Wisconsin, Dept. of Workforce Development  
Unemployment Insurance Division  
P.O. Box 7905, Madison, WI 53707-7905  
(608) 266-5552 FAX: (608) 267-4326

#### EMPLOYER:

Wisconsin Department of Workforce Development is conducting an audit of unemployment insurance benefit payments paid to a claimant using the SS# below. The audit indicates you reported earnings of \$ 5,000.00 for this employee during quarter 4 of 2000. In order to help ensure that we made correct payments to the claimant, please answer the information requested below. Return this form to us in the enclosed envelope within 10 days.

**JOHN Q. EMPLOYER**  
**1 CAPITOL ST**  
**ANYWHERE WI 55555-5555**

Date: 04/23/01  
Claimant Name and Address:  
**MARY A. CLAIMANT**  
**1 DIVISION ST**  
**HOMETOWN WI 54444-4444**

Employer's Number: 123456

Social Security Number: 987-65-4321

Date Started	Last Day of Work	Rate of Pay \$	<input type="checkbox"/> Hourly <input type="checkbox"/> Salaried <input type="checkbox"/> Other:						
Type of Work									
Are the Claimant's name, address and social security number the same as your records? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," indicate change and explain:									
For the weeks listed below, indicate gross earnings <b>FOR WORK PERFORMED IN THAT WEEK</b> and other related information. Gross earnings include all wages, tips, commissions, bonuses, or other types of remuneration for work performed. Include vacation and holiday pay for the week. If there were no earnings, indicate "NONE." We ask that you please <b>LIST EARNINGS FROM SUNDAY THROUGH SATURDAY</b> of each calendar week, as claimants are legally required to report weekly earnings in this same manner. <b>PLEASE DO NOT LIST BI-WEEKLY AMOUNTS.</b>									
*Worked 40 hours? Circle "Yes" if the Employee actually worked 40 or more hours within the calendar week. (Effective with week 15/2000 or calendar week ending 4/8/2000)									
UI Week No.	Calendar Week Ending Date (Sat.)	Weekly Gross Earnings	Date Gross Earnings Paid Mo. Day Yr.	*Worked 40 Hours?	UI Week No.	Calendar Week Ending Date (Sat.)	Weekly Gross Earnings	Date Gross Earnings Paid Mo. Day Yr.	*Worked 40 Hours?
41	10/07/00			Yes					Yes
42	10/14/00			Yes					Yes
43	10/21/00			Yes					Yes
44	10/28/00			Yes					Yes
45	11/04/00			Yes					Yes
46	11/11/00			Yes					Yes
47	11/18/00			Yes					Yes
48	11/25/00			Yes					Yes
				Yes					Yes
				Yes	10	03/10/01			Yes
				Yes	11	03/17/01			Yes
				Yes					Yes
				Yes					Yes
				Yes					Yes
I certify that the information reported above is accurate and complete.									
Signature				Date		Area Code/Phone Number			
If signed by someone other than employer, please state your Title Business Name Address									

UCF-7922 (R. 07/05/2001) (U00065)

# SECTION 2 - TAX

## 1 ESTABLISHING COVERAGE

As an employer of one or more individuals in Wisconsin, you are required to maintain employment records that will permit an accurate determination of your Unemployment Insurance (UI) tax liability. If requested, you must submit reports to establish if you are a covered employer and/or your contribution liability.

You are required to pay UI contributions on your payroll after you've met the statutory coverage liability. Not all employers are "covered" employers. Those that do not meet the coverage requirements or maintain only excluded employment are not subject to the UI law.

### A. Determining Coverage Liability

As an employer, you become "covered" and incur tax liability if you meet any one of the following conditions:

#### 1. Conditions Exclusive to Commercial Employers:

- You paid wages of \$1,500 or more in a quarter in any calendar year or;
- You employed one or more individuals in employment for some part of a day in 20 or more weeks in any calendar year. The weeks need not be consecutive and part-time employees must be included in the employee count.

#### 2. Conditions Exclusive to Agricultural Employers:

- You paid cash wages for agricultural labor of \$20,000 or more in a quarter in any calendar year or;
- You employed ten or more individuals in agricultural labor for some part of a day in 20 or more weeks of any calendar year.

#### 3. Conditions Exclusive to Domestic Employers:

- You paid cash wages of \$1,000 or more in a quarter for domestic service in any calendar year.

#### 4. Conditions Exclusive to Nonprofit Employers:

You are a nonprofit organization described in Section 501(c)(3) of the Internal Revenue Code and you employed four or more individuals on a day in 20 or more weeks in any calendar year.

- Other nonprofit organizations (i.e., non 501(c)(3)) fall under the commercial employer's conditions for liability (see #A1 above).

#### 5. Conditions Exclusive to Government Employers:

- Government employers have mandatory coverage.

#### 6. General Conditions Under Which ANY Employer Will Be Liable for UI Taxes:

- You've paid any wages for Wisconsin employment and you have a liability for that year under the Federal Unemployment Tax Act (FUTA) or;
- You've taken over part or all of the business of an employer already covered under the law (see Part 6: "BUSINESS TRANSFERS AND TAKING OVER A UI ACCOUNT") or;
- You have no liability by law, but you voluntarily elected to become a covered employer (with the Department's approval).

## B. How to Establish Compliance

If you think you meet the above conditions or you expect to in the near future, you can complete a new employer registration form and send it to the department electronically.

The web site is

<http://www.new-hires.com/wi/wiser/>.

It can be found on the DWD home page (<http://www.dwd.state.wi.us/default.htm>) under Unemployment Insurance, then Wisconsin Employer Registration.

or

Contact us by:

E-mail: [taxnet@dwd.state.wi.us](mailto:taxnet@dwd.state.wi.us)

or

If you prefer a paper form, contact us at:

Bureau of Tax & Accounting  
Division of Unemployment Insurance  
P.O. Box 7942  
Madison, WI 53707

We will send you an employer's report and an account number to establish your account. You can also request the necessary forms by:

Telephone: (608) 261-6700

Fax: (608) 267-1400

Deaf, hearing or speech-impaired callers may reach us through Wisconsin Telecommunications Relay System (WI TRS). The informational web site for WI TRS is <http://www.hamilton.net/relay/wi/index.html>

## C. UCT-1, Wisconsin Employer's Report Form

See Example 1.

The Employer's Report, Form UCT-1, is used to determine if an employer is subject to the unemployment insurance law. The Employer's Report should be completed by all employers who may have a liability to pay unemployment insurance taxes.

The form is used to obtain information such as the employer's trade and legal names, address, type of business and business location. The form will also ask for information regarding an employer's payroll through the date the form is being completed. Employers completing this form should pay particular attention to employment that is excluded from coverage under the law. Types of employment that are excluded are detailed on this form. Corporations should also include wages paid to the officers of the corporation.



## 2002 WISCONSIN EMPLOYER REPORT

EXAMPLE 1

Page 1

Please complete this report so we can determine if you must pay state Unemployment Insurance taxes. Return this report within **10 days** unless you receive different instructions. If you have **NO EMPLOYEES** only answer questions 1-13, and sign. Personal information you provide may be used for secondary purposes (Privacy Law, s. 15.04 (1)(m)).

Return to: Department of Workforce Development  
Division of Unemployment Insurance  
P.O. Box 7942  
Madison, WI 53707-7942  
Telephone (608) 261-6700  
Fax: (608) 267-1400

UI ACCOUNT NUMBER

123456-000-1

▼ COMPLETE THIS AREA IF INFORMATION AT LEFT IS INCORRECT OR INCOMPLETE. ▼

Legal Name

John Q. Employer

Trade Name (DBA)

Acme Widgets

Mailing Address (c/o if required for correct delivery)

Street or P.O. Box

1 Capitol St.

City

Anywhere

State

WI 55555-5555

1. Enter your Federal Employer Identification Number. <u>1 2 3 4 5 6 7 8 9</u>		2. Name/Telephone of Contact Person for Additional Information <u>John Q. Employer</u>	
3. Business Telephone Number ( <u>000</u> ) <u>000-0000</u>		4. Briefly describe your business activity <u>Manufacture of Widgets</u>	
5. Location of business if different than the address shown above			
6. Type of Ownership - CHECK ONE <input type="radio"/> Limited Partnership <input type="radio"/> Corporation <input checked="" type="radio"/> Individual <input type="radio"/> Limited Liability Co. (LLC) <input type="radio"/> Limited Liability Partnership (LLP) <input type="radio"/> Other (Estate, Trust, Receivership, Etc.) State of Incorporation: _____ Please specify: _____			
6a. Provide the name(s) and social security number(s) of sole owner, partners, or corporate officers:			
Name (Last, First, Middle Initial)	Social Security Number	Position/Title	% of Ownership
<u>Employer, John Q.</u>	<u>222-33-4444</u>	<u>Sole Owner</u>	<u>100%</u>
7. For Corporations Only:			
7a. Are you a non-profit organization as described in S501(c)(3) of the IRS Code? <input type="radio"/> YES <input type="radio"/> NO If yes, you must submit a copy of the IRS determination letter of your status.			
7b. Are you a Sub-Chapter S Corporation? <input type="radio"/> YES <input type="radio"/> NO If yes, all compensation received by the officers, including dividends and other disbursements, must be shown as wages on this form.			
7c. If your business is a corporation, have the officers been paid? <input type="radio"/> YES <input type="radio"/> NO			
8. Have you paid employees for work performed in Wisconsin? <input checked="" type="radio"/> YES <input type="radio"/> NO If yes, what is the date of first employment? <u>12/1/2001</u>			
9. Do you expect to pay wages in the future for work performed in Wisconsin? <input type="radio"/> YES <input type="radio"/> NO If yes, estimate the date: _____			
10. Do you continue to have paid employees working in Wisconsin? <input checked="" type="radio"/> YES <input type="radio"/> NO If no, date you last had employees: _____			
11. If you have or had any individuals performing services for you in Wisconsin who you consider to be independent contractors or subcontractors and not your employees, attach a sheet of paper listing their name, business name, address, telephone, type of business activity and FEIN/SS number.			
12. Did you acquire any portion of an already established business? <input type="radio"/> YES <input checked="" type="radio"/> NO If yes, enter date of acquisition: _____			
Name of Prior Owner (corporate name if a corporation)		Trade Name	
Prior Owner's Current Street Address		City	
		State	
		Zip Code	
13. Did you transfer your business? <input type="radio"/> YES <input checked="" type="radio"/> NO		If yes, enter Date of Transfer	
Street Address of New Owner		City	
		State	
		Zip Code	
14. Do you have employees working for you outside Wisconsin? <u>No</u>			
15. Did you or will you have a federal unemployment tax liability on your payroll in any state in the following years?			
2000 <input type="radio"/> YES <input checked="" type="radio"/> NO		2001 <input type="radio"/> YES <input checked="" type="radio"/> NO	
		2002 <input checked="" type="radio"/> YES <input type="radio"/> NO	

# 2002 WISCONSIN EMPLOYER REPORT **EXAMPLE 1 - CONTINUED** Page 2

16. You do not have to pay UI taxes on certain persons. The most common categories are listed below. A more complete list is found under **PERMITTED EXCLUSIONS** on page 4.

16a. If you have any employees in any of the categories below check all that apply.

- |  |   |
|--|---|
| <input type="checkbox"/> Partners in a general partnership.  | <input type="checkbox"/> Insurance or real estate sales people paid by commission only.   |
| <input type="checkbox"/> Unpaid corporate officers.  | <input type="checkbox"/> Members of a Limited Liability Company (LLC).  |
| <input type="checkbox"/> Agricultural labor on employer's farm.<br>(Note: Ag. exclusion on page 4) | <input type="checkbox"/> Salesperson paid by commission only for sales made in the consumer's home.<br>(You may not exclude commissions paid for sales to businesses) |

☐ Other:   Indicate appropriate alphabetical letter as shown on page 4 under the heading **PERMITTED EXCLUSIONS**.

16b. If your business is a **sole proprietorship**, check if any of the following received wages from you.

- |   |  |
|---|--|
| <input type="radio"/> Father            | <input checked="" type="radio"/> Child under 18 - birthdate: <u>5/1/86</u> |
| <input type="radio"/> Mother            | <input type="radio"/> Child under 18 - birthdate: _____                    |
| <input checked="" type="radio"/> Spouse | <input type="radio"/> Child under 18 - birthdate: _____                    |

17. In how many weeks of 2002 have you had employees either full or part-time? **DO NOT INCLUDE ANY PERSON FROM THE ABOVE PERMITTED EXCLUSIONS.** Please count the weeks in which your employees actually worked, not the weeks in which they were paid. A week is considered to be from Sunday through Saturday.

- A. Enter the exact number of weeks through the date you are filling out this form. 12
- B. If you have had 20 weeks, enter the week-ending date of the 20th week. \_\_\_\_\_
- C. Enter the number of employees. 1

18. Did you have 20 weeks in 2000 or 2001 in which at least one employee worked full or part-time? **DO NOT INCLUDE ANY PERSON FROM THE ABOVE PERMITTED EXCLUSIONS.** Count the exact number of weeks that your employee worked, not when they were paid.

- 2000 ☐ YES ☒ NO If yes, week ending date of the 20th week: \_\_\_\_\_
- 2001 ☐ YES ☒ NO If yes, week ending date of the 20th week: \_\_\_\_\_

19. Enter your gross quarterly payrolls below. Include all wages paid through the date that you complete this report. Do not estimate the amount of wages you expect to pay in the future. Show wages paid only for work performed solely or primarily in Wisconsin. **DO NOT ENTER THE WAGES OF WISCONSIN RESIDENTS WHO WORK ENTIRELY OUTSIDE OF WISCONSIN. DO NOT INCLUDE WAGES PAID TO PERSONS FROM THE ABOVE PERMITTED EXCLUSIONS.**

	1st QTR. JAN.-MARCH	2nd QTR. APRIL-JUNE	3rd QTR. JULY-SEPT.	4th QTR. OCT.-DEC.
2000				
2001				<u>\$1,000.00</u>
2002	<u>\$4,000.00</u>			

20. Name and address of financial institution through which you will maintain your business checking account.

Name Street Address City/State Checking Account Number

Cheesemaker Bank 1 Cheese St. Anywhere, WI 55555-5555 999000999000

Your signature indicates this report is true and complete to the best of your knowledge.

Signature <u>John Q. Public</u>	Position <u>Owner</u>
Please print name of above signature: <u>John Q. Public</u>	Date Signed <u>4/1/2002</u>

CONTINUED ON NEXT PAGE →



**LABOR MARKET INFORMATION - LMI**

Return to: Department of Workforce Development  
Division of Unemployment Insurance  
P.O. Box 7942  
Madison, WI 53707-7942

UI ACCOUNT NUMBER

123456-000-1

For questions on this page, call (608) 266-1044

▼ COMPLETE THIS AREA IF INFORMATION  
AT LEFT IS INCORRECT OR INCOMPLETE. ▼

Legal Name

John Q. Employer

Trade Name (DBA)

Acme Widgets

Mailing Address (c/o if required for correct delivery)

Street or P.O. Box

1 Capitol St.

City

Anywhere

State

WI

Zip Code

55555-5555

1. Do you currently have another business activity covered under the Wisconsin Unemployment Insurance (UI) Law?

☐ YES ☒ NO If "YES," business name:

UI Account No.:

2. Name/Title of Contact Person for Additional Information

John Q. Employer

Telephone Number

( 000 ) 000-0000

Business Telephone if Different

( )

3. Briefly Describe Your Business Activity

CHECK ONE:	GENERAL INDUSTRIES:	TRUCKING:	SPECIAL TRADES:	CONSTRUCTION:
<input type="checkbox"/>	Agriculture	<input type="checkbox"/>	Trucking Except Local	<input type="checkbox"/>
<input type="checkbox"/>	Communications	<input type="checkbox"/>	Local Trucking Without Storage	<input type="checkbox"/>
<input type="checkbox"/>	Finance	<input type="checkbox"/>	Local Trucking With Storage	<input type="checkbox"/>
<input type="checkbox"/>	Fishing	<input type="checkbox"/>	Courier Service, Except by Air	<input type="checkbox"/>
<input type="checkbox"/>	Forestry	<input type="checkbox"/>	Masonry	<input type="checkbox"/>
<input type="checkbox"/>	Insurance	<input type="checkbox"/>	Painting	<input type="checkbox"/>
<input checked="" type="checkbox"/>	Manufacturing	<input type="checkbox"/>	Plumbing	<input type="checkbox"/>
			Other (specify):	

Is the establishment primarily engaged in performing services for other units of the company? ☐ YES ☒ NO If "YES" indicate nature of activity:☐ Central Administrative Office ☐ Research, Development, or Testing ☐ Storage (warehouse) ☐ Other (specify) \_\_\_\_\_**COMPLETE - PART I - PROVIDE PHYSICAL LOCATION**Enter your **PHYSICAL LOCATION** for each **WISCONSIN** establishment(s). Attach additional sheets if more space is needed. (If activities vary for the separate establishments, please provide product or activity information for these units on a separate sheet.)

Street Address (please, no Route # or P.O. Box)	Township	Village	City	County	Zip Code	# Employees
1 Capitol St.			Anywhere	Anywhere	55555	1

**COMPLETE - PART II - PRODUCT OR ACTIVITY REPORT**

1. Principal Products or Activities During Most Recent Calendar Year (list items separately)	Percent of Total Sales During this Period	Principal Materials Used (for each product listed)	Was material used produced in this establishment?	
			YES	NO
A. MANUFACTURING (specify below)				
Widgets	100%			
B. NONMANUFACTURING (specify below)		Comments:		

# MEMORANDUM ON EMPLOYER LIABILITY **EXAMPLE 1** Page 4

## I. ARE YOU AN EMPLOYER LIABLE UNDER THE WISCONSIN UNEMPLOYMENT INSURANCE ACT?

## **CONTINUED**

A. An employer is required to comply with the payroll tax provisions of the Wisconsin UI Law on all coverable Wisconsin payroll:

1. Retroactive to January 1 of a calendar year if the employer:
  - (a) Paid or incurred a liability to pay wages for employment in Wisconsin which totaled \$1,500 or more during any calendar quarter in either that year or the preceding year, or
  - (b) Employed one individual (full or part-time and not necessarily the same person) in each of 20 or more calendar weeks in Wisconsin either that year or the preceding calendar year; or
2. Retroactive to the first Wisconsin payroll of a calendar year, if the employer is subject to the Federal Unemployment Tax on its total payroll in all states; or
3. Effective as of the date an employer acquires all or some portion of a business already covered by the statute. Not all business transfers result in a mandatory successorship. The statutes require that both the transferor (seller) and transferee (buyer) give notice of any business transfer within 30 days of the transfer date. Appropriate information and forms will be provided after notice is received.

## II. PART-TIME WORKERS, PAID CORPORATE OFFICERS, AND COMMISSION PAID SALES PERSONS ARE EMPLOYEES

"Wages" means any form of remuneration for a given period. It is immaterial whether wages are paid on any hourly basis, fixed salary per payroll period, on a commission basis, piecework or job arrangement, or by payment in kind (board, room or merchandise). An employer operating more than one business under the same legal ownership must combine payrolls and employment for purposes of determining employer liability and reporting tax liability under this statute.

## III. 2002 INITIAL TAX RATES

The tax rate for new employers engaged in business in the construction industry in 2002 is 3.75%. The rate for other new employers is 3.05%. Taxes are assessed on the first \$10,500 in wages paid each employee within a calendar year.

Tax due dates for new employers vary according to the date liability is incurred. The latest due date for 2002 taxes is January 31, 2003. If you do not have appropriate forms to establish compliance by January 31, 2003, be certain to send your check in payment of taxes by that date. Penalties may then be avoided for at least the fourth quarter, and possibly for other quarters, depending on the date liability was incurred. Forms for processing your tax payment will then be sent.

## IV. INDEPENDENT CONTRACTORS

Under Section 108.02(12) of the Wisconsin Unemployment Insurance Law an independent contractor is someone who meets 7 of the following 10 criteria:

- A. The individual holds or has applied for an identification number with the federal Internal Revenue Service.
- B. The individual has filed business or self-employment income tax returns with the federal Internal Revenue Service based on such services in the previous year or, in the case of a new business, in the year in which such services were first performed.
- C. The individual maintains a separate business with his or her own office, equipment, materials and other facilities.
- D. The individual operates under contracts to perform specific services for specific amounts of money and under which the individual controls the means and methods of performing such services.
- E. The individual incurs the main expenses related to the services that he or she performs under contract.
- F. The individual is responsible for the satisfactory completion of the services that he or she contracts to perform and is liable for a failure to satisfactorily complete the services.
- G. The individual receives compensation for services performed under a contract on a commission or per-job or competitive-bid basis and not on any other basis.
- H. The individual may realize a profit or suffer a loss under contracts to perform such services.
- I. The individual has recurring business liabilities or obligations.
- J. The success or failure of the individual's business depends on the relationship of business receipts to expenditures.

**Note:** These provisions do not apply to trucking or logging industry employers.

## V. PERMITTED EXCLUSIONS

In determining employer liability, individuals employed in types of employment listed below are permitted as deductions (as excluded employment) from the count of employees. Wages paid to individuals in excluded employment should be deducted from quarterly payrolls.

- A. Agricultural labor - unless performed for an employer subject to this chapter (i.e., any employer who paid cash wages for agricultural labor which totaled \$20,000 in any calendar quarter of the current or preceding year or employed as many as 10 persons in agricultural labor for some portion of a day in 20 different weeks of the current or preceding year).
- B. Domestic service in the employer's private home - unless performed for an individual subject to this chapter on domestic employment (i.e., any employer of any individual in domestic service who paid cash wages of \$1,000 or more in any calendar quarter of either the current or preceding calendar year).
- C. Persons (under the age of 18) selling or distributing newspapers or magazines on the street or from house to house.
- D. Individuals covered by the Railroad Unemployment Insurance Act.
- E. Crews of commercial fishing vessels of 10 net tons or less.
- F. Insurance or real estate salespeople paid by commissions only.
- G. Unpaid officers of a corporation or association.
- H. Individuals employed entirely outside of Wisconsin. (Some minor exceptions.)
- I. Any person earning less than \$50 in a calendar quarter in the employ of an organization exempt from federal income tax under S.501(a) of the Internal Revenue Code.
- J. A sole proprietor's father, mother, spouse, or any of his/her children under the age of 18.
- K. Service performed by a full-time student as a formal and accredited part of a work-study program certified to the employer by the school.
- L. Individuals paid solely by commissions, overrides, bonuses or differentials derived from in-person sales primarily in the consumer's home.

#### D. Time Limit on Liability

Historically, this department has placed a limit on the retroactive period used to establish an employer's status and contribution liability. In line with this policy, only the current year and the two preceding calendar years are used if no evidence of fraud or abuse exists.

#### E. Reimbursement Financing

Governmental units, certain nonprofit organizations, and Indian Tribes can choose between the tax and reimbursement methods of financing unemployment benefit costs. (Only nonprofit organizations with a ruling of an IRS Code 501(c)(3) status can elect reimbursement financing.) Tax financing employers pay a quarterly unemployment tax on the wages paid to their employees. Reimbursement financing employers do not pay a quarterly tax, although they must still file the quarterly tax and wage reports. Instead, they reimburse the department for 100% of the unemployment benefits charged to their account. Billing notices, that show all benefits charged to the employer's account, are sent on a monthly basis to employers electing reimbursement financing.

Accounts for nonprofit organizations are normally set up on the tax financing method but reimbursement financing can be elected. Accounts for governmental units are initially set up on the reimbursement financing method but tax financing can be elected.

Indian tribes are normally set up on the tax financing method but as of 1/1/2002 they can now elect reimbursement financing as of the beginning of any calendar year. The Indian tribes electing reimbursement financing are required to file an assurance of reimbursement.

Nonprofit employers electing reimbursement financing must file an assurance of reimbursement with the department. The assurance can be in the form of a surety bond, letter of credit,

certificate of deposit, or any other nonnegotiable instrument of fixed value.

The employer's original assurance has to cover the 5-year period starting from the beginning of the year in which the employer's reimbursement financing election takes effect. The amount of the assurance must be at least equal to 4% of the employer's taxable wages for the past calendar year. The adequacy of the assurance amount is redetermined every other year. If the employer ceases business or converts to tax financing, the assurance must remain in effect for up to 2 1/2 years to cover the period of benefit claim liability. At the end of this period, the assurance is returned to the employer.

When a governmental unit, nonprofit organization, or Indian Tribe chooses to convert to reimbursement financing, the positive or negative balance in their tax account remains in the Unemployment Reserve Fund and is transferred to the Fund's balancing account.

A government unit, nonprofit organization, or Indian Tribe interested in obtaining further information about reimbursement financing should contact us at:

E-mail: [taxnet@dwd.state.wi.us](mailto:taxnet@dwd.state.wi.us)

Internet:  
<http://www.dwd.state.wi.us/uitax/default.htm>

or

Bureau of Tax & Accounting  
Division of Unemployment Insurance  
P.O. Box 7942  
Madison, WI 53707

or

Telephone: (608) 261-6700  
FAX: (608) 267-1400

Deaf, hearing or speech-impaired callers may reach us through WI TRS.

## 2 COVERED AND EXCLUDED EMPLOYMENT

### A. Employee vs. Independent Contractor

Wisconsin's Unemployment Insurance Law defines the term "employee" differently for individuals who provide services in the trucking or logging industry and individuals working for government units and nonprofit organizations from individuals working in other industries.

1. **Trucking, Logging, Government Unit or Nonprofit Organization.** An individual working as a logger or trucker or providing services to a government unit or nonprofit organization will be considered an employee unless:
  - a. The individual is free from the employing unit's direction and control, not only under the terms of any written contract, but also in the day-to-day performance of such services. The individual must be free from your direction and control in regard to the details of when, where, and how their services are performed. In addition, although an employer can determine what the desired end results are, you cannot control the details of how the worker accomplishes those results. If you have the right to direct and control the logger or trucker, even if you never exercise that right, the individual is an employee and not an independent contractor.
  - b. The services have been performed in an independently established trade, business or profession in which the individual is customarily engaged. Generally this means that the logger or trucker has an investment from which he/she may realize either a profit or a loss. In addition, the individual alone must have the right to sell or give away that business investment.
  - c. See DWD 105 (Relationship Of Carriers And Contract Operators) and DWD 107 (Employment Relationships

In The Logging Industry) for additional details.

***Unless both of the above conditions are met, the logger, trucker or individual providing services to a government unit or nonprofit organization is an employee and not an independent contractor.***

2. **Others.** As of January 1, 2000, there are no mandatory criteria. An individual must satisfy at least 7 of the following 10 criteria to be considered an independent contractor.
  - a. The individual must either have or have applied for a Federal Employer Identification Number (FEIN).
  - b. The individual must have filed federal self-employment or business tax returns in the previous year based on the type of service they're providing to the employing unit or, in the case of a new business, in the year in which such services were first performed.
  - c. The individual must maintain a separate business with his/her own office, equipment, materials and other facilities. Does the worker have what is needed or essential to do their job or are essentials provided by the employing unit? Consider the type of business when determining what business assets are reasonable to expect the individual to have. For instance, it would be reasonable to expect that a machinist would have tools and equipment and a facility other than his/her home from which to work. It would not be as likely that a computer consultant would have a facility other than an office in his/her home but a computer, modem, and fax would be essential.
  - d. The individual must operate under contracts to perform specific services for specific amounts of money and under which the individual controls the means and method of performing the

services. An agreement between the worker and the employing unit is a contract, whether that agreement is oral, written, or limited to the practices followed. An employing unit may direct what should be done by an independent contractor, but the individual should determine how to accomplish the job.

- e. The individual should incur the main expenses related to the services being performed. If expenses are reimbursed by the employing unit, it is unlikely that the individual will meet this criterion.
- f. The individual is responsible for the satisfactory completion of the services and is liable for failure to satisfactorily complete the services. If rework is necessary, will the worker be required to perform the work at no additional cost to the employing unit? If the work is not completed according to contract, can the employing unit sue for breach of contract? An independent contractor is most likely responsible for completing the job to the satisfaction of the employing unit.
- g. The individual receives compensation for services performed on a commission or per job or competitive bid basis and not on any other basis. An individual paid strictly by the hour would not meet this requirement unless the hourly rate is part of a bid or per job agreement.
- h. The individual must be able to realize a profit or suffer a loss under contracts to perform services. If the worker has expenses that may exceed income, this criterion would be met. This would be true, for example, if an individual underbid and material costs exceeded money received for the job.
- i. The individual has recurring business liabilities or obligations. If the worker has liabilities that continue whether or not he/she has customers, this item would be met. Some examples of

liabilities are lease payments, insurance, advertising, professional fees, rent, and interest.

- j. The success or failure of the individual's business depends on the relationship of business receipts to expenditures. If success or failure of the worker's business depends on something else, such as a single source supplier or a single employing unit's sales license, this requirement is not met.

***Under current law, it is incumbent on the employing unit to satisfy the Department that at least 7 of the 10 items are met in order to consider the worker an independent contractor. The Department will work with both the employing units and the individual to gather the necessary information. However, it is ultimately the employing unit's responsibility to respond to the Department.***

If you have questions regarding the independent contractor provisions of the law, contact us at:

E-mail: [taxnet@dwd.state.wi.us](mailto:taxnet@dwd.state.wi.us)

Internet:

<http://www.dwd.state.wi.us/uitax/default.htm>

or

Bureau of Tax & Accounting  
Division of Unemployment Insurance  
P.O. Box 7942  
Madison, WI 53707

or

Telephone: (608) 261-6700  
FAX: (608) 267-1400

Deaf, and hearing or speech-impaired callers may reach us through WI TRS.

## **B. Employment Excluded by Statute**

Individuals who meet the statutory definition of employee but who perform certain types of services are specifically listed or designated as not performing covered employment. The result is that their wages are not reportable/taxable (unless they are taxable under FUTA) nor will they be entitled to receive UI benefits based on those wages. The following excluded employment is grouped by types of employers that are entitled to the exclusion for UI tax purposes:

1. For All Employers:

- a. Service performed by an individual who is enrolled at a nonprofit or public educational institution, which combines work experience with academic instruction in a full-time program for credit at the institution (work/study student);
- b. Service performed as a student nurse, medical intern or patient in the employ of a hospital; or
- c. Service performed in any calendar quarter in the employ of an organization exempt from federal income tax under section 501(a) of the Internal Revenue Code, other than an organization described in Section 401(a) or 501(c)(3) or Section 521, if the payment for such service is less than \$50.00 in a calendar quarter (e.g., officer of fraternal organization or labor union with wages of less than \$50.00 in a calendar quarter).
- d. Service by a nonresident alien for the period he or she is temporarily present in the United States as a nonimmigrant if the nonresident alien has F, J, M or Q visas. The spouse and children of the nonresident aliens are also excluded.
- e. Services provided to recipients of medical assistance by an individual who is not an employee of a home health agency if the service is:
  1. Private duty nursing service or part time intermittent care for which medical assistance is available as a covered service provided by an individual certified by the Department of Health and Family Services as a nurse in independent practice or as an independent nurse practitioner; or
  2. Respiratory care service for ventilator dependent individual for which medical assistance is available as a covered service, provided by an individual who is certified by the Department of Health and Family Services as a provider of respiratory service in independent practice.

2. For All Employers Except Government Units and Nonprofit Organizations:

- a. Service performed by an individual in agricultural labor if the employer is not subject to the general agricultural coverage conditions (see Part 1: "ESTABLISHING COVERAGE");
- b. Service as a domestic in the employ of an individual in that individual's private home if the employer is not subject to the general domestic coverage conditions (see Part 1: "ESTABLISHING COVERAGE");
- c. Service as a caddy on a golf course;
- d. Service as an individual selling or distributing newspapers or magazines on the street or from house to house, unless covered under the Federal Unemployment Tax Act;
- e. Service covered under the Federal Railroad Unemployment Insurance Act;
- f. Service as an insurance agent or real estate salesperson working solely on a commission basis;
- g. Service as an unpaid corporate or association officer;
- h. Service by an individual employed entirely outside Wisconsin;
- i. Service by a sole proprietor's father, mother, spouse or by a son or daughter, or by a child or stepchild if legally adopted, under the age of 18 for his or her parents. This does not apply to a corporation and only applies to a partnership if the relationship of the exempt employee is excludable for all partners;
- j. Service as a court reporter paid on a per diem basis;
- k. Service performed by an individual paid solely by commissions, overrides, bonuses or differentials directly derived from in-person sales of consumer products primarily in the home;

- l. Maritime service excluded from coverage under the Federal Unemployment Tax Act; or
  - m. Service by an individual leasing a taxicab if:
    - (1) The individual retains the income earned through use of the taxicab under the lease;
    - (2) The individual receives no direct compensation from the lessor under the lease; and
    - (3) The amount of the lease payment is not contingent on the income generated by the use of the taxicab.
3. For Government Units and Nonprofit Organizations:
- a. Service by an individual under a work relief or work training project financed by state or federal funds, unless coverage is required as a condition in the state or federal program;
  - b. Service by an individual receiving rehabilitation through a rehabilitation program; or
  - c. Service by an inmate of a custodial or penal institution.
4. For Nonprofit Organizations Only:
- a. Service in the employ of a church or convention or association of churches;
  - b. Service in the employ of an organization operated primarily for religious purposes and operated, supervised, controlled or principally supported by a church or convention or association of churches; or
  - b. Service by a duly ordained, commissioned or licensed minister of a church in the exercise of such ministry or by a member of a religious order in the exercise of duties required by the order.
5. For Government Employers Only:
- a. Service of an official elected by vote of the public;
  - b. Service as an official appointed to fill part or all of the unexpired term of a vacant position normally filled by election;
  - c. Service as a member of a legislative body or judiciary of a state or political subdivision;
  - d. Service as a member of the Wisconsin National Guard in a military capacity;
  - e. Service solely on a temporary basis in case of fire, storm, snow, earthquake, flood or similar emergency; or
  - f. Service in a position designated as a major nontenured policy or advisory job, or in a position designated as a policy or advisory position not normally requiring service of more than 8 hours per week.
6. For Educational Institutions Only:
- a. Service for an educational institution by a student enrolled and regularly attending classes at the institution; or
  - b. Service by the spouse of a student working under a program to provide financial assistance to the student if written notice is given at the start of employment that it is not covered for unemployment insurance.
- C. Employment Excluded by Employer Election
- The employment exclusions that follow are optional. You must make an election to exclude this employment and must meet the specified criteria before the election will be approved.

## 1. Corporate Officer Exclusion

Section 108.02(15)(L) allows small employers to elect to exclude the wages of all principal corporate officers provided that they have a direct or indirect ownership interest in the corporation.

The result is that you are not required to report the wages or pay state UI taxes on the wages of corporate officers who own or control 25% or more of the business. These excluded officers will not be entitled to draw UI benefits.

Criteria which must be met:

- The corporation must file an Election to Exclude All Principal Officers, Form UCT-7937 (see Example 2). This must be filed by March 31 of the year you're requesting to elect out of coverage. In the case of new employers, it's due when the first quarterly report is due.
- The corporation must be a small employer. Annual taxable payroll must be \$500,000 or less for the calendar year proceeding the year of election.
- The principal officer(s) must have a direct or indirect substantial ownership interest in the corporation. An officer has direct or indirect substantial ownership if one-fourth (25%) of the ownership interest is owned or controlled by the officer.
- The department will issue an Initial Determination, approving or rejecting the election, based upon the criteria above. The election remains in effect as long as the conditions are met or until you reelect coverage of wages for the corporation's officers. Once you reelect coverage, you cannot again elect the Corporate Officer Exclusion.
- **It is not always beneficial to elect the Corporate Officer Exclusion.**  
**The Federal Unemployment Tax Act**

**(FUTA) does not recognize this exclusion and therefore, since no state UI tax has been paid on the officers' wages, you pay the full 6.2% FUTA tax on the excluded officers' wages.**

However, if other employees are on your payroll in addition to excluded corporate officers and their wages exceed \$7,000, "credits" are generated which may offset the additional FUTA tax on the excluded officers.

See Example 3, UCT-8055, to help you determine if a savings will be realized.

For further information, please contact us at:

E-mail: [taxnet@dwd.state.wi.us](mailto:taxnet@dwd.state.wi.us)

Internet:

<http://www.dwd.state.wi.us/uitax/default.htm>

or

Bureau of Tax & Accounting  
Division of Unemployment Insurance  
P.O. Box 7942  
Madison, WI 53707

or

Telephone: (608) 261-6700  
FAX: (608) 267-1400

Deaf, hearing or speech-impaired callers may reach us through WI TRS.

## 2. Seasonal Employer Designation

Certain employers may elect to be designated as Seasonal Employers. Ultimately, this could result in a lower tax rate. Seasonal employees may not be eligible to collect UI benefits, but wages would still be reported and taxes would continue to be paid on these wages. As a seasonal employer, you would also pay an additional 2% solvency tax on all of your taxable payroll for the calendar year, to a limit of the maximum rate in effect for the calendar year.



Criteria which must be met:

- You must file an Election for Seasonal Employer Designation, Form UCT-9315, by May 31 of the year prior to the year you're requesting your designation as a seasonal employer to begin. (see Example 4)
- You must be in a tourism, recreational or tourist service, agricultural production, agricultural services, forestry, commercial fishing, hunting or trapping industry (DWD 147, Wis. Administrative Code).
- You must customarily operate during two calendar quarters within a year. These two quarters are regarded as the season.
- At least 75% of the wages you pay must be for work performed during the two seasonal quarters.
- You are not delinquent in making any UI reports/payments. We will examine the application and issue a determination by June 30 as to your seasonal status. We also examine each seasonal employer every year to determine if the above conditions continue to be met.

When designated as a Seasonal Employer:

The employment **IS** excluded (for benefit purposes) and no benefits are allowed **IF**:

1. The worker received written notice before performing any services that their work may be considered excluded employment for UI purposes;
2. You've employed the worker for less than 90 days during any season which includes a portion of the worker's base period; and
3. The worker has not earned \$500 or more during his/her base period from another employer, which is covered

by the UI law of any state or federal UI law.

Charging of UI Benefits:

1. Your account is charged if the worker worked for you 90 days or more (regardless of outside earnings).
2. Your account is not charged if the worker worked for you less than 90 days and had outside earnings of \$500 or more.

To obtain an election forms or for further information, please contact us at:

E-mail: [taxnet@dwd.state.wi.us](mailto:taxnet@dwd.state.wi.us)

Internet:

<http://www.dwd.state.wi.us/uitax/default.htm>

or

Bureau of Tax & Accounting  
Division of Unemployment Insurance  
P.O. Box 7942  
Madison, WI 53707

or

Telephone: (608) 261-6700  
FAX: (608) 267-1400

Deaf, hearing or speech-impaired callers may reach us through WI TRS.

#### D. Tax vs. Benefit Exclusion

Work for an employer may be covered for UI tax purposes even though it is excluded for benefit purposes (e.g., work for designated seasonal employers). However, work excluded for tax purposes is generally excluded for benefit purposes. (Refer to the chart, Employment that is Excluded for Benefit Purposes, in Section 1, Part 7, F. for a summary comparison.)

## EXAMPLE 2

### **ELECTION TO EXCLUDE PRINCIPAL OFFICERS FROM COVERAGE UNDER WISCONSIN'S UNEMPLOYMENT INSURANCE ACT Chapter 108, Wis. Stats.**

State of Wisconsin  
Department of Workforce Development  
Mailing Address:  
Division of Unemployment Insurance  
P.O. Box 7942  
Madison, WI 53707-7942  
Fax: (608) 267-1400

Personal information you provide may be used for secondary purposes [Privacy Law, s. 15.04 (1)(m)]

Pursuant to Section 108.025, Stats. the following named corporation:

Business Name	WI UI Account Number
---------------	----------------------

elects, effective as of January 1, \_\_\_\_\_, to exclude from coverage under Wisconsin's Unemployment Insurance Law all of their principal officers, i.e., president, vice-president(s), secretary, and treasurer, who have a direct or indirect substantial ownership interest in the corporation.

The undersigned certifies that the corporation's payroll for the calendar year proceeding the effective date of this election was \$500,000 or less. It is further certified that the principal officers of the corporation, covered by however designated or evidenced, in the corporation that is owned or controlled, directly or indirectly, by each of said officers. It is further certified that the corporate officer signing this election has the authority to act on behalf of the corporation.

It is expressly understood that this election, when approved by the Department of Workforce Development, will remain in effect for subsequent calendar years if the electing corporation's payroll remains at \$500,000 or less for successive calendar years and the principal officers covered by this election retain a one-fourth or more ownership interest in the corporation as outlined above.

The corporation will receive an Initial Determination advising the status of this election.

Submitted for the Corporation on this Date	Signed By
Telephone Number (       )	Title

#### Section 108.025

"Employment" includes an individual's service for an employer organized as a corporation in which the individual is a principal officer, as defined in Section 108.025, and has a direct or indirect ownership interest, except that if an employer having an annual payroll of \$500,000 or less for the calendar year preceding an election files a notice of election, in that manner prescribed by the department, to exclude the service of all of its principal officers who have a direct or indirect substantial ownership in the corporation, "employment" does not include the service of these officers. An employer which files an election under this paragraph may reelect coverage of its principal officers under this subsection by filing a notice of reelection with the department. An employer which reelects coverage of its principal officers is not eligible to file a notice of election of noncoverage under this paragraph. To be effective for a calendar year, an employer shall file a notice of election or reelection not later than March 31 of that year. Newly subject and successor employers have until the due date of their first quarterly report to elect the corporate officer exclusion. An election is effective for each calendar year until the employer files a timely notice of reelection. A principal officer has a direct or indirect substantial ownership interest in a corporation under this paragraph if one-fourth or more of the ownership interest, however designated or evidence, in the corporation is owned or controlled, directly or indirectly, by the officer.

UCT-7937 (R. 05/2001)

## EXAMPLE 3

# NOTICE FOR CORPORATIONS

State of Wisconsin  
Department of Workforce Development  
**Mailing Address:**  
Division of Unemployment Insurance  
P.O. Box 7942  
Madison, WI 53707-7942  
Fax: (608) 267-1400

Personal information you provide may be used for secondary purposes [Privacy Law, s. 15.04 (1)(m)]

Certain corporations may elect to exclude qualified corporate officers from "employment" under Wisconsin's Unemployment Insurance (UI) Law. Their wages would neither be subject to state UI contributions (taxes) nor usable for any UI benefit purpose.

A corporation may exclude principal corporation officers effective as of January 1, 2002, if all the following conditions exist.

1. The corporation had a total UI taxable payroll for 2001 of \$500,000 or less.
2. An election to exclude eligible corporation officers is filed by **March 31, 2002**. (Special Note: New and successor employers have until the due date of their first quarterly report to file the application for exclusion.)
3. The election covers all principal officers (president, vice president(s), secretary and treasurer) who have one-fourth or more ownership interest in the corporation.

Please read the statutory provisions on the bottom half of this sheet.

Since paid corporation officers' wages are subject to tax under the Federal Unemployment Tax Act (FUTA), it may not be financially advantageous for some corporations to exclude their wages from taxation under Wisconsin's UI Law. The FUTA tax is initially a 6.2% tax on the first \$7,000 paid each employee within a calendar year. Employers receive a 90% offset credit against this 6.2% tax for contributions paid timely under a state UI law. Where sufficient offset credit is available, the resulting net FUTA tax is 0.8%. If the exclusion is elected, employers pay the full 6.2% FUTA tax on the corporate officer wages. **You will receive an Initial Determination advising you of the status of your election.**

Qualifying corporations can complete the worksheet on the reverse side and estimate their total state and federal UI taxes with the exclusion and without the exclusion. **Corporations that elected to take this exclusion in the past do not have to make another election. You should review your account each year to be sure the election is still saving you money. If you wish to rescind the election, please send us a letter to that effect by March 31.**

A corporation wishing to elect this exclusion can obtain the election form and/or further information by writing the Employer Service Team, P.O. Box 7942, Madison, WI 53707-7942, or telephoning the unit at (608) 261-6700 or FAX (608) 267-1400. Completed election forms should be submitted to the P.O. Box address. Division of Unemployment Insurance internet address is: <http://www.dwd.state.wi.us/ui/>

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Section 108.025 provide the following:

"Employment" includes an individual's service for an employer organized as a corporation in which the individual is a principal officer, as defined in Section 108.025, and has a direct or indirect ownership interest, except that if an employer having an annual taxable payroll of \$500,000 or less for the calendar year preceding an election files a notice of election, in that manner prescribed by the department, to exclude the service of all of its principal officers who have a direct or indirect substantial ownership in the corporation, "employment" does not include the service of these officers. An employer which files an election under this paragraph may reelect coverage of its principal officers under this subsection by filing a notice of reelection with the department. An employer which reelects coverage of its principal officers is not eligible to file a notice of election of noncoverage under this paragraph. To be effective for a calendar year, an employer shall file a notice of election or reelection not later than March 31 of that year. Newly subject and successor employers have until the due date of their first quarterly report to elect the corporate officer exclusion. An election is effective for each calendar year until the employer files a timely notice of reelection. A principal officer has a direct or indirect substantial ownership interest in a corporation under this paragraph if one-fourth or more of the ownership, however designated or evidenced, in the corporation is owned or controlled, directly or indirectly, by the officer.

UCT-8055 (R. 12/2001)



## EXAMPLE 3 - CONTINUED

### WORKSHEET - CORPORATE OFFICER EXCLUSION

INSTRUCTIONS: Complete the chart below using estimated 2002 payroll figures to illustrate the effect of excluding corporate officer wages on your total state and federal unemployment costs. **This is only one year's payroll and results could vary in subsequent years.** You may have other tax concerns to consider when making your decision.

**\*NOTE:** The figures you show in lines 1, 2 and 3 will be the same for both Column A and B since the exclusion of paid officers' wages is not allowed under the Federal Unemployment Tax Act (FUTA).

USE PAYROLL FIGURES (estimated 2002)	COLUMN A (without exclusion)	COLUMN B (with exclusion)
1. Payroll subject to FUTA  (include only first \$7,000 of any employee's wages)		*
2. FUTA Tax  (6.2% time line 1)		*
3. Maximum FUTA Credit Potentially Available  (5.4% times line 1)		*
4. Payroll subject to WI UI Tax  (include only first \$10,500 of any employee's wages)		
5. Your 2002 WI UI Tax Rate		
6. WI UI Tax  (line 4 times line 5)		
7. FUTA Credit for "implied" Payment of State UI Taxes  (5.4% times line 4)		
8. Total FUTA Credit  (higher of line 6 or 7, but not more than line 3)		
9. Net FUTA Tax  (line 2 minus line 8)		
10. Total State UI and FUTA Taxes  (line 6 plus line 9)		

**EXAMPLE 4**

**ELECTION FOR SEASONAL EMPLOYER DESIGNATION  
UNDER WISCONSIN'S UNEMPLOYMENT COMPENSATION ACT  
CHAPTER 108, WIS. STATS.**

Pursuant to Section 108.066 stats., the following named employer:

\_\_\_\_\_ Business Name \_\_\_\_\_ UC Account Number \_\_\_\_\_

elects, effective as of January 1, 19\_\_\_\_ to be designated a seasonal employer under Wisconsin's Unemployment Compensation Law.

The undersigned certifies that at least 75% of the wages paid during the previous calendar year were paid for work performed during no more than two (2) quarters

It is further certified that the person signing this election has the authority to act on behalf of the employer.

It is expressly understood that this election, when approved by the Department of Industry, Labor and Human Relations, will remain in effect for subsequent calendar years if the employer continues to qualify as a seasonal employer. The employer may also withdraw the election for a subsequent calendar year with written notice to the department by May 31 of the current year.

The Employer will receive an Initial Determination advising the status of this election or if any change in the election status is made.

Date submitted for the Employer \_\_\_\_\_

Signed by \_\_\_\_\_, \_\_\_\_\_ (Title)

Telephone Number (\_\_\_\_\_) \_\_\_\_\_.

### 3 TAXABILITY OF WAGES

#### A. Definition of Wages

"Wages" means every form of payment directly or indirectly payable by an employing unit to an individual for personal services. This includes salaries, commissions, vacation pay, dismissal pay, bonuses, tips, certain fringe benefits, and payments in kind and any other similar advantage received from the employing unit, whether paid directly or indirectly. It may also include rent, housing and meals. Tips are only taxable to the extent declared in writing (accounted for) by the employee to the employer.

Wisconsin adopted the federal definition of wages for UI tax purposes as of 1/1/93 with two exceptions:

- To determine initial coverage of an agricultural entity, only cash wages are considered. However, once covered, the employer must include all cash and non-cash payments for agricultural labor as wages.
- The value of employee achievement awards (that is compensation for services) is included as wages.

Report wages in the calendar quarter in which they are paid or constructively paid. Constructive payment occurs when your employee has the option of receiving payment but instead chooses to defer payment.

#### B. Fringe Benefits

##### 1. Deferred Compensation

Taxable:

- 401(k) Salary Reduction Agreement amount.
- Discretionary Contribution. When your employee has an option to take a portion of the employer-paid contribution in cash, that portion,

whether taken in cash or left in the fund, is considered to be constructively received.

- Compensation deferred under Nonqualified Plans
- Payments from non-qualified plans are taxable as of the later of the date the services are performed, or the date there is no substantial risk of forfeiture of the rights to such amount. Generally the amount deferred will be taxable when paid, unless it can be shown that there is no longer a substantial risk of forfeiture (i.e., the employer has set the deferred amount aside in a separate account or fund established in the worker's name).

Not Taxable:

- Discretionary Contribution. This is an employer contribution to your employee's account out of company profits, when the amount is not available to your employee until separation.
- Payments made to a 401(a) qualified trust, except for payments made to or from a 401(a) trust which is administering the 401(k) plan.

##### 2. Section 125(b) (Cafeteria Plans)

Taxable:

- Acceptance of cash payment (cash option) in lieu of participation in the 125(b) plan is taxable.
- Unexpended amounts paid to employees at year-end are taxable.
- 401(k) Salary Reduction Agreement amount

Not Taxable:

- Premium Only Plan. Your employee pays for particular benefits with pre-tax dollars through a salary reduction agreement. There is an option not to join the plan (cash option).

- Premium and Flexible Spending Account. You deduct pre-tax dollars through a salary reduction agreement to pay for employee selected benefits, based on your employee's estimate of charges. Any unexpended monies revert to you, the employer. There is an option not to join the plan (cash option).
- Cafeteria Plan. You provide your employee with a fixed amount to purchase benefits. Money expended for these benefits is treated as pre-tax. There is an option not to join (cash option).

### 3. Sickness or Disability Pay

- Sickness or accident disability payments may be made under a plan or system you established which makes provisions for your employees and their dependents generally or, perhaps less commonly, they may be made more informally or only to certain employees.
- Sickness or accident disability payments which are made to your employee or any of his/her dependents (directly or through a third-party payer) during the first six months starting after the last calendar month the employee worked for you, are reportable/taxable as wages for UI contribution purposes.
- Worker's Compensation payments made to your employee or any of his/her dependents are not taxable for UI contribution purposes.
- Sickness or accident disability payments provided by a third party insurer, but financed by employer and employee premiums, are taxable only for the portion financed by employer-paid premiums. (Employer payments on behalf of employees using

employee pre-tax dollars are considered employer payments.)

### 4. Employee Portion of FICA Taxes

- If the employer pays the employee portion of FICA taxes, it is taxable unless it's for domestic service in a private home or agricultural labor.

### 5. Payment in Kind

Compensation paid in any form is taxable wages (unless specifically excluded, such as expense reimbursements or employee moving expenses). Some common types of payment in kind are; housing, meals, merchandise discounts, transportation, employee contest prizes, personal use of a company car and club memberships. This list is not all-inclusive.

The tax status of the following types of payment in kind changed effective January 1, 1993.

Meals and lodging may be nontaxable, but the following criteria must be met:

- a. It is furnished on behalf of the employer.
- b. It is for the convenience of the employer.
- c. It is on the employer's premises.
- d. Your employee is required to accept it as a condition of employment (lodging only).

Despite this general rule, all in-kind payments for agricultural labor remain taxable.

### 6. Value of Room and Meals

DWD 101 states for purposes of s.108.02(26) (wages), the employer shall value lodging and meals at the

actual value or, if the actual value is not available, the employer shall make a reasonable estimate of the value. If the actual value or reasonable estimate is not available, the department shall value lodging and meals as follows:

(1) Lodging	\$105.00 per week	or \$15.00 per day;	and
(2) Meals	\$86.00 per week,	\$12.30 per day or	\$4.10 per meal.



## 4 ACCOUNT REPORTING

### A. Filing a Quarterly Report

Report all wages on a calendar quarter basis. Only the first \$10,500 in wages paid to each employee in the calendar year is taxed. Wages paid to each employee beyond the \$10,500 limit are reported as excluded from taxation on the UCT-101, Employer's Contribution Report form.

If you are subject to the Wisconsin UI Law you must file a quarterly report, Form UCT-101, even if you didn't have payroll in the quarter.

Contribution reports are due by the close of the month following the end of the calendar quarter.

The quarterly due dates are:

1st qtr. (Jan., Feb., Mar.) due April 30;  
2nd qtr. (Apr., May, June) due July 31;  
3rd qtr. (July, Aug., Sept.) due October 31; and  
4th qtr. (Oct., Nov., Dec.) due January 31.

If your contribution report and/or payment is not postmarked by the due date, interest accrues on the delinquent taxes at the rate of 1.0% per month or fraction of a month.

We will mail you a report approximately one week before the end of the calendar quarter. Instructions for completing the report are included. **You will also find the Internet Access Number (1a.) on this form to enable you to submit your report on-line.** By using the internet your over base exclusions and taxes are computed for you. We encourage you to file using the internet. You can access the internet form at: <https://uiqtwrs.dwd.state.wi.us/qtwrlogin/scripts/welcome.asp>.

### B. Internet Tax and Wage Reporting

This web site is available 24 hours a day, 7 days a week for employers to file their Wisconsin Unemployment Insurance tax and wage report. Filing through this system will eliminate the need to file a paper report. A payment coupon will be provided to submit with

the tax due or payment can be made through ETF.

If you are an employer with more than 150 employees, you can file your quarterly UI tax report using this electronic system and can attach a file of your wage detail. If you have 150 or fewer employees, you can file both your quarterly UI wage and tax reports using this system. The web site address is <https://uiqtwrs.dwd.state.wi.us/qtwrlogin/scripts/welcome.asp>

### C. Zero Payroll Reporting Telephone System

Employers who do not pay wages during a quarter can file their quarterly contribution/wage report by calling (608) 261-4571. This eliminates the need to send us a paper report. The telephone system will prompt you for your UI account number and ask you to indicate the quarter and year you are reporting. You can only use this filing method if you paid no wages during the quarter.

When filing a zero report, you can also file an out-of-business report if applicable. After selecting the out-of-business option, the system states *"Your account will be set to an inactive status as of the first day of the most recent quarter reported"*, and all necessary transactions are processed to inactivate your account. This also eliminates the need to send a paper notification of your out-of-business status.

Detailed information on excluded employment is not included but can be found in this handbook (see Part 2: "COVERED AND EXCLUDED EMPLOYMENT") or under Section 108.02(15) of the UI Law "COVERED AND EXCLUDED EMPLOYMENT" or under Section 108.02(15) of the UI Law.

If you are in doubt about the correctness of claiming a particular exclusion, please contact us at:

E-mail: [taxnet@dwd.state.wi.us](mailto:taxnet@dwd.state.wi.us)

Internet:  
<http://www.dwd.state.wi.us/uitax/default.htm>

or

Bureau of Tax & Accounting  
 Division of Unemployment Insurance  
 P.O. Box 7942  
 Madison, WI 53707

or

Telephone: (608) 261-6700  
 FAX: (608) 267-1400

Deaf, hearing or speech-impaired callers may reach us through WI TRS.

#### D. Employer Agent Reporting Format

Beginning with the first quarter 2003 contribution report, employer agents who report for 25 or more employers are required to submit the reports electronically.

A \$25 penalty may be assessed for each employer report not filed electronically.

#### E. UCT-101A, Employer's Quarterly Contribution/Wage Report Form

The Examples 5-8 on the following pages show the 4 quarterly reports that would be filed by the employer illustrated in the example below. The numbered items on the Examples must be filled in as shown. Items 1 through 6 are filled in for you on the preprinted forms mailed to you each quarter.

Example 9 is a Contribution Report, which shows the line and spacing if you are setting up this form on your typewriter.

#### CHART:

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Employee A	\$4,500.00 <sup>(1)</sup>	\$4,500.00 <sup>(6)</sup>	\$4,500.00 <sup>(11)</sup>	\$4,500.00 <sup>(16)</sup>
Employee B	\$3,000.00 <sup>(2)</sup>	\$3,000.00 <sup>(7)</sup>	\$3,000.00 <sup>(12)</sup>	\$3,000.00 <sup>(17)</sup>
Total Covered (Gross) Wages	\$7,500.00 <sup>(3)</sup>	\$7,500.00 <sup>(8)</sup>	\$7,500.00 <sup>(13)</sup>	\$7,500.00 <sup>(18)</sup>
Exclusions Employee A	-0-	-0-	\$3,000.00	\$4,500.00
Exclusions Employee B	-0-	-0-	-0-	\$1,500.00
Less Exclusions (over \$10,500.00)	-0- <sup>(4)</sup>	-0- <sup>(9)</sup>	\$3,000.00 <sup>(14)</sup>	\$6,000.00 <sup>(19)</sup>
Employee A	\$4,500.00	\$4,500.00	\$1,500.00	-0-
Employee B	\$3,000.00	\$3,000.00	\$3,000.00	\$1,500.00
Defined (Taxable) Payroll	\$7,500.00 <sup>(5)</sup>	\$7,500.00 <sup>(10)</sup>	\$4,500.00 <sup>(15)</sup>	\$1,500.00 <sup>(20)</sup>
The superscript numbers in the chart above correspond to the same superscript numbers on Examples 5 through 8.				

The following refers to the remaining items appearing on the Contribution/Wage Report (Examples 5 through 8) which are filled in by the employer.

Item 7 This is the number of employees who worked for you (full or part-time) during each of the three months. In the example shown on the form, the employer has 2 employees in each month for each quarter.

Item 8 Total covered wages are the combined total gross wages for all of your employees. In the example shown, the total gross wages for the employees are \$7,500.00 in each quarter. Employee A made \$4,500.00 in each quarter and Employee B made \$3,000.00 in each quarter.

Item 9 Exclusion for wages over \$10,500.00. You pay tax on the first \$10,500.00 of each employee's wages for the calendar year. In the Example, Employee A's earnings exceed \$10,500.00 during the third quarter and the excess (\$3,000.00) is reported as excluded wages on the contribution report for that quarter. Employee B's wages exceed \$10,500.00 during the fourth quarter.

The \$1,500.00 excess (\$3,000.00 each quarter for a total of \$12,000.00 less taxable wage base of \$10,500.00) and the total \$4,500.00 paid to Employee A during the 4<sup>th</sup> quarter is reported as excluded wages (\$6,000.00) on the fourth quarter Contribution/Wage Report.

Item 10 Defined (Taxable) Payroll. This figure is the difference between item 8 and item 9. In this example the total taxable payroll for the fourth quarter is \$1,500.00.

Item 11 Your rate is preprinted on the form as a decimal multiplier. In the example, the multiplier is .01 (1.0%).

Item 12 This is your contribution tax due for the quarter. Multiply item 10 by item 11. In the example, the tax due for the 4<sup>th</sup> quarter is \$15.00.

Item 13 If your report is received or sent after the quarterly due date, you must pay 1% per month interest on the tax due for the quarter from line 12. In the example, there is no interest due in any quarter.

Item 14 If your report is late and your wage report is also late, you must add a late filing fee for the late wage report. This fee is based on the number of employees and the schedule of fees is shown on the

reverse side of the actual report. In the example, there is no penalty due in any quarter.

Item 15 If you are paying an amount due from a previous bill, note that amount on this line and include in your payment. No previous bill is due in the example in any quarter.

Item 16 If we have notified you of an overpayment from a previous quarter, we will print that amount on this line and that amount can be subtracted from your tax due. If the credit is more than the amount due, you need not send a payment. In the example, there is a \$10.00 credit available on the first quarter report.

Item 17 Your total remittance amount should be noted on this line. If you have no payment due or your credit is larger than the tax due, enter -0-. In the example, the total remittance for the first quarter is \$65.00. (Item 12, \$75.00 less Item 16, \$10.00).

See following pages for examples of Form Quarterly Contribution/Wage Report UCT-101A.

#### F. Federal Employer Identification Number (FEIN)

The Wisconsin Quarterly Contribution/Wage Report, Form UCT-101A (see item 4 on Examples 5-9), shows the FEIN which we have in our computer records. If it is incorrect or missing, please provide the correct number to us on Form UCT-6491 (see Example 10), Account Change Information form (sent with the quarterly contribution/wage report). The account change form may also be found on our web site at <http://www.dwd.state.wi.us/ui/Admin/Forms/FormTitl.htm>.

<div style="display: flex; justify-content: space-between;"> <span style="font-size: 2em; font-weight: bold;">101</span> <div> <b>QUARTERLY CONTRIBUTION/WAGE REPORT</b>  <b>PLEASE TYPE THIS REPORT</b>  <b>INSTRUCTIONS ON REVERSE SIDE</b> </div> <div style="text-align: right;"> <span style="font-size: 1.5em; font-weight: bold;">01</span>  <span style="font-size: 1.2em; font-weight: bold; color: blue;">EXAMPLE 5</span> </div> </div>																																																																																	
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<b>JOHN Q EMPLOYER</b> <b>1 CAPITOL ST</b> <b>ANYWHERE WI 55555-5555</b>																																																																																	
18. DO ANY OF YOUR EMPLOYEES HAVE ACCESS TO A HEALTH INSURANCE PLAN SPONSORED BY YOU, A UNION, OR A TRADE/PROFESSIONAL ASSOCIATION? <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; padding: 2px;">X</div> <div>YES</div> <div style="border: 1px solid black; padding: 2px;"></div> <div>NO</div> </div>																																																																																	
<div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <div style="text-align: center; font-weight: bold;">EXAMPLE ONLY</div> <div style="text-align: center; font-weight: bold; margin-top: 5px;">DO NOT REPRODUCE THIS FORM</div> <div style="text-align: center; margin-top: 5px;">Actual Form has a Special Background</div> <div style="text-align: center; margin-top: 5px;">Form can be Supplied FREE of Charge</div> <div style="text-align: center; margin-top: 5px;">Contact:</div> <div style="text-align: center; margin-top: 5px;">Telephone: (608) 266-0353</div> <div style="text-align: center; margin-top: 5px;">E-Mail: wagenet@dwd.state.wi.us</div> </div>																																																																																	
<div style="display: flex; justify-content: space-between;"> <div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>19. LINE NUMBER</th> <th>20. CHANGE</th> <th>21. EMPLOYEE'S SOCIAL SECURITY NUMBER</th> <th>22. EMPLOYEE'S LAST NAME</th> <th>23. EMPLOYEE'S FIRST NAME</th> <th>24. EMPLOYEE'S QUARTERLY WAGES <small>DOLLARS CENTS</small></th> </tr> </thead> <tbody> <tr> <td>1.</td> <td></td> <td>123456789</td> <td>SAMPLE</td> <td>NAME</td> <td>XXXXXXXX.XX</td> </tr> <tr> <td>2.</td> <td></td> <td>111111111</td> <td>EMPLOYEE</td> <td>A</td> <td>4500.00 (1)</td> </tr> <tr> <td>3.</td> <td></td> <td>222222222</td> <td>EMPLOYEE</td> <td>B</td> <td>3000.00 (2)</td> </tr> <tr><td>4.</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5.</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>6.</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>7.</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>8.</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>9.</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>10.</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>11.</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>12.</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> </div> <div> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <div style="text-align: right; font-weight: bold;">25. TOTAL WAGES</div> <div style="text-align: right;">(Must agree with Item 8. above)</div> <div style="text-align: right; font-size: 1.2em;">7500.00</div> </div> </div> </div>				19. LINE NUMBER	20. CHANGE	21. EMPLOYEE'S SOCIAL SECURITY NUMBER	22. EMPLOYEE'S LAST NAME	23. EMPLOYEE'S FIRST NAME	24. EMPLOYEE'S QUARTERLY WAGES <small>DOLLARS CENTS</small>	1.		123456789	SAMPLE	NAME	XXXXXXXX.XX	2.		111111111	EMPLOYEE	A	4500.00 (1)	3.		222222222	EMPLOYEE	B	3000.00 (2)	4.						5.						6.						7.						8.						9.						10.						11.						12.					
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<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <div style="display: flex; justify-content: space-between;"> <div> 26. I CERTIFY THE TAX AND WAGE REPORTS ARE CORRECT.  SIGNATURE <i>John Q. Employer</i> </div> <div> TITLE <i>Owner</i> </div> <div> DATE <i>4/3/01</i> </div> </div> </div> <div style="text-align: left; font-size: 0.8em; margin-top: 5px;"> UC-101A (R. 03/14/2001)  (U00067) </div> </div>																																																																																	

**ITEM 7. MUST BE COMPLETED**

7. MONTHLY DATA SHOULD COUNT ALL FULL-TIME AND PART-TIME WORKERS IN COVERED EMPLOYMENT THAT WORKED DURING OR RECEIVED PAY FOR THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE MONTH. IF NONE, ENTER -0-.

1ST MONTH- JAN	2ND MONTH- FEB	3RD MONTH- MAR
2	2	2
8. TOTAL COVERED WAGES Employee wage detail MUST be completed below		
	DOLLARS	CENTS
	7500	00 (3)
9. LESS EXCLUSIONS FOR WAGES OVER \$10,500		
	-0-	(4)
10. DEFINED (TAXABLE) PAYROLL Item 8 minus Item 9 <b>THIS LINE MUST BE COMPLETED</b>		
	7500	00 (5)
11. Multiply Item 10 by:		
	.01	
12. TAX DUE		
	75	00
13. IF FILED AFTER DUE DATE, ADD INTEREST OF 1% PER MONTH OF ITEM 12, above.		
	-0-	
14. IF WAGE RPT. (Form UC-7823) FILED AFTER DUE DATE, ADD LATE FILING FEE. (See reverse side)		
	-0-	
15. LESS ELECTRONIC FUND TRANSFER (EFT) PAYMENT		
	-0-	
16. LESS CREDIT AVAILABLE as of		
	10	00
17. TOTAL AMOUNT ENCLOSED WITH THIS REPORT		
	65	00

RETURN THIS FORM AND ANY PAYMENT DUE. MAKE CHECK OR MONEY ORDER PAYABLE TO DIVISION OF UNEMPLOYMENT INSURANCE. FOR INFORMATION CALL (608)261-6700

QUARTERLY CONTRIBUTION/WAGE REPORT

**PLEASE TYPE THIS REPORT**  
INSTRUCTIONS ON REVERSE SIDE

**EXAMPLE 6**

1. U.I. ACCOUNT NUMBER 2. QUARTER YEAR  
**123456-000-9 2 01**

1a. INTERNET ACCESS NUMBER  
**999911 12345600092010000**  
<http://uiqtwrs.dwd.state.wi.us>

3. REPORT AND PAYMENT DUE DATE  
**JUL 31, 01**

4. FEIN 5. EMPLOYER TELEPHONE NO.  
**12-3456789 000-000-0000**

6. EMPLOYER NAME AND ADDRESS

**JOHN Q EMPLOYER  
1 CAPITOL ST  
ANYWHERE WI 55555-5555**

18. DO ANY OF YOUR EMPLOYEES HAVE ACCESS TO A HEALTH INSURANCE PLAN SPONSORED BY YOU, A UNION, OR A TRADE/PROFESSIONAL ASSOCIATION? ☒ YES ☐ NO

**ITEM 7. MUST BE COMPLETED**

7. MONTHLY DATA SHOULD COUNT ALL FULL-TIME AND PART-TIME WORKERS IN COVERED EMPLOYMENT THAT WORKED DURING OR RECEIVED PAY FOR THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE MONTH. IF NONE, ENTER -0-.

1ST MONTH- APR 2ND MONTH- MAY 3RD MONTH- JUN  
**2 2 2**

8. TOTAL COVERED WAGES Employee wage detail MUST be completed below	DOLLARS <b>7500</b>	CENTS <b>00</b>	(8)
9. LESS EXCLUSIONS FOR WAGES OVER \$10,500	<b>-0-</b>		(9)
10. DEFINED (TAXABLE) PAYROLL Item 8 minus Item 9 <b>THIS LINE MUST BE COMPLETED</b>	<b>7500</b>	<b>00</b>	(10)
11. Multiply Item 10 by:	<b>.01</b>		
12. TAX DUE	<b>75</b>	<b>00</b>	
13. IF FILED AFTER DUE DATE, ADD INTEREST OF 1% PER MONTH OF ITEM 12, above.	<b>-0-</b>		
14. IF WAGE RPT. (Form UC-7823) FILED AFTER DUE DATE, ADD LATE FILING FEE. (See reverse side)	<b>-0-</b>		
15. LESS ELECTRONIC FUND TRANSFER (EFT) PAYMENT	<b>-0-</b>		
16. LESS CREDIT AVAILABLE as of	<b>-0-</b>		
17. TOTAL AMOUNT ENCLOSED WITH THIS REPORT	<b>75</b>	<b>00</b>	

RETURN THIS FORM AND ANY PAYMENT DUE. MAKE CHECK OR MONEY ORDER PAYABLE TO DIVISION OF UNEMPLOYMENT INSURANCE. FOR INFORMATION CALL **(608)261-6700**

19. LINE NUMBER	20. CHANGE	21. EMPLOYEE'S SOCIAL SECURITY NUMBER	22. EMPLOYEE'S LAST NAME	23. EMPLOYEE'S FIRST NAME	24. EMPLOYEE'S QUARTERLY WAGES DOLLARS CENTS
1.		<b>123456789</b>	<b>SAMPLE</b>	<b>NAME</b>	<b>XXXXXXXXXX</b>
2.		<b>111111111</b>	<b>EMPLOYEE</b>	<b>A</b>	<b>4500.00(6)</b>
3.		<b>222222222</b>	<b>EMPLOYEE</b>	<b>B</b>	<b>3000.00(7)</b>
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					

**EXAMPLE ONLY**  
**DO NOT REPRODUCE THIS FORM**  
Actual Form has a Special Background  
Form can be Supplied FREE of Charge  
Contact:  
Telephone: (608) 266-0353  
E-Mail: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

25. TOTAL WAGES **7500.00**  
(Must agree with Item 8 above)

26. I CERTIFY THE TAX AND WAGE REPORTS ARE CORRECT.

SIGNATURE *John Q. Employer* TITLE *Owner* DATE *7/5/01*



301

QUARTERLY CONTRIBUTION/WAGE REPORT  
**PLEASE TYPE THIS REPORT**  
INSTRUCTIONS ON REVERSE SIDE

01

**EXAMPLE 7**

1. U.I. ACCOUNT NUMBER 2. QUARTER YEAR  
**123456-000-9 3 01**

1a. INTERNET ACCESS NUMBER  
**999922 12345600093010000**

http://uiqtwrs.dwd.state.wi.us

3. REPORT AND PAYMENT DUE DATE

**OCT 31, 01**

4. FEIN 5. EMPLOYER TELEPHONE NO.  
**12-3456789 000-000-0000**

6. EMPLOYER NAME AND ADDRESS

**JOHN Q EMPLOYER  
1 CAPITOL ST  
ANYWHERE WI 55555-5555**

18. DO ANY OF YOUR EMPLOYEES HAVE  
ACCESS TO A HEALTH INSURANCE PLAN  
SPONSORED BY YOU, A UNION, OR A  
TRADE/PROFESSIONAL ASSOCIATION?

☒

YES

☐

NO

**ITEM 7. MUST BE COMPLETED**

7. MONTHLY DATA SHOULD COUNT ALL FULL-TIME AND PART-TIME WORKERS IN COVERED EMPLOYMENT THAT WORKED DURING OR RECEIVED PAY FOR THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE MONTH. IF NONE, ENTER -0-.

1ST MONTH- JUL 2ND MONTH- AUG 3RD MONTH- SEP

2 2 2

8. TOTAL COVERED WAGES  
Employee wage detail MUST  
be completed below

DOLLARS CENTS  
**7500 00**

(13)

9. LESS EXCLUSIONS FOR  
WAGES OVER \$10,500

**3000 00**

(14)

10. DEFINED (TAXABLE) PAYROLL  
Item 8 minus Item 9  
**THIS LINE MUST BE COMPLETED**

**4500 00**

(15)

11. Multiply Item 10 by:

**.01**

12. TAX DUE

**45 00**

13. IF FILED AFTER DUE DATE,  
ADD INTEREST OF 1% PER  
MONTH OF ITEM 12, above.

**-0-**

14. IF WAGE RPT. (Form UC-7823)  
FILED AFTER DUE DATE, ADD LATE  
FILING FEE. (See reverse side)

**-0-**

15. LESS ELECTRONIC FUND TRANSFER  
(EFT) PAYMENT

**-0-**

16. LESS CREDIT AVAILABLE  
as of

**-0-**

17. TOTAL AMOUNT ENCLOSED  
WITH THIS REPORT

**45 00**

RETURN THIS FORM AND ANY PAYMENT DUE.  
MAKE CHECK OR MONEY ORDER PAYABLE TO DIVISION OF  
UNEMPLOYMENT INSURANCE. FOR INFORMATION CALL **(608)261-6700**

19. LINE NUMBER	20. CHANGE	21. EMPLOYEE'S SOCIAL SECURITY NUMBER	22. EMPLOYEE'S LAST NAME	23. EMPLOYEE'S FIRST NAME	24. EMPLOYEE'S QUARTERLY WAGES DOLLARS CENTS
1.		123456789	SAMPLE	NAME	XXXXXXXX.00
2.		111111111	EMPLOYEE	A	4500.00 (11)
3.		222222222	EMPLOYEE	B	3000.00 (12)
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					

**EXAMPLE ONLY**

**DO NOT REPRODUCE THIS FORM**

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Form can be Supplied FREE of Charge

Contact:

Telephone: (608) 266-0353

E-Mail: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

25. TOTAL WAGES

**7500.00**

26. I CERTIFY THE TAX AND WAGE REPORTS ARE CORRECT.

(Must agree with Item 8 above)

SIGNATURE

*John Q. Employer*

TITLE

*Owner*

DATE

*10/6/01*

UC-101A (R. 09/11/2001)  
(U00029)

QUARTERLY CONTRIBUTION/WAGE REPORT

**PLEASE TYPE THIS REPORT**  
INSTRUCTIONS ON REVERSE SIDE

**EXAMPLE 8**

1. U.I. ACCOUNT NUMBER 2. QUARTER YEAR  
**123456-000-9 4 01**

1a. INTERNET ACCESS NUMBER  
**999933 12345600093010000**

<http://uiqtwrs.dwd.state.wi.us>

3. REPORT AND PAYMENT DUE DATE  
**JAN 31, 02**

4. FEIN 5. EMPLOYER TELEPHONE NO.  
**12-3456789 000-000-0000**

6. EMPLOYER NAME AND ADDRESS

**JOHN Q EMPLOYER  
1 CAPITOL ST  
ANYWHERE WI 55555-5555**

18. DO ANY OF YOUR EMPLOYEES HAVE  
ACCESS TO A HEALTH INSURANCE PLAN  
SPONSORED BY YOU, A UNION, OR A  
TRADE/PROFESSIONAL ASSOCIATION?

YES ☒ NO ☐

**ITEM 7. MUST BE COMPLETED**

7. MONTHLY DATA SHOULD COUNT ALL FULL-TIME AND PART-TIME  
WORKERS IN COVERED EMPLOYMENT THAT WORKED DURING OR RECEIVED  
PAY FOR THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE  
MONTH. IF NONE, ENTER -0-

1ST MONTH- OCT	2ND MONTH- NOV	3RD MONTH- DEC	
2	2	2	
8. TOTAL COVERED WAGES Employee wage detail MUST be completed below			DOLLARS CENTS (18)
			7500 00
9. LESS EXCLUSIONS FOR WAGES OVER \$10,500			DOLLARS CENTS (19)
			6000 00
10. DEFINED (TAXABLE) PAYROLL Item 8 minus Item 9 THIS LINE MUST BE COMPLETED			DOLLARS CENTS (20)
			1500 00
11. Multiply Item 10 by:			DOLLARS CENTS
			.01 00
12. TAX DUE			DOLLARS CENTS
			15 00
13. IF FILED AFTER DUE DATE, ADD INTEREST OF 1% PER MONTH OF ITEM 12, above.			DOLLARS CENTS
			-0- 00
14. IF WAGE RPT. (Form UC-7823) FILED AFTER DUE DATE, ADD LATE FILING FEE. (See reverse side)			DOLLARS CENTS
			-0- 00
15. LESS ELECTRONIC FUND TRANSFER (EFT) PAYMENT			DOLLARS CENTS
			-0- 00
16. LESS CREDIT AVAILABLE as of			DOLLARS CENTS
			-0- 00
17. TOTAL AMOUNT ENCLOSED WITH THIS REPORT			DOLLARS CENTS
			15 00

RETURN THIS FORM AND ANY PAYMENT DUE.  
MAKE CHECK OR MONEY ORDER PAYABLE TO DIVISION OF  
UNEMPLOYMENT INSURANCE. FOR INFORMATION CALL (608)261-6700

19. LINE NUMBER	20. CHANGE	21. EMPLOYEE'S SOCIAL SECURITY NUMBER	22. EMPLOYEE'S LAST NAME	23. EMPLOYEE'S FIRST NAME	24. EMPLOYEE'S QUARTERLY WAGES DOLLARS CENTS
1.		123456789	SAMPLE	NAME	XXXXXXXX.00
2.		111111111	EMPLOYEE	A	4500.00 (16)
3.		222222222	EMPLOYEE	B	3000.00 (17)
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					

**EXAMPLE ONLY**  
**DO NOT REPRODUCE THIS FORM**  
Actual Form has a Special Background  
Form can be Supplied FREE of Charge  
Contact:  
Telephone: (608) 266-0353  
E-Mail: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

25. TOTAL WAGES 7500.00  
(Must agree with Item 8 above)

26. I CERTIFY THE TAX AND WAGE REPORTS ARE CORRECT.

SIGNATURE John Q. Employer TITLE Owner DATE 1/4/02

UC-101A (R. 11/27/2001)  
(U00030)



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**QUARTERLY CONTRIBUTION REPORT  
TO BE FILED WITH QUARTERLY WAGE RPT.  
INSTRUCTIONS ON REVERSE SIDE.**

EXAMPLE 9

1. U.I. ACCOUNT NUMBER  
**LINE 8, SPACE 6**

2. QUARTER **SPACE 26** YEAR **SPACE 31**

1a. INTERNET ACCESS NUMBER

**LINE 11, SPACE 6**  
http://uiqtwrs.dwd.state.wi.us

3. REPORT AND PAYMENT DUE

**LINE 14, SPACE 6**

4. FEIN

**LINE 17, SPACE 5**

5. EMPLOYER TELEPHONE NO.

**LINE 17, SPACE 21**

6. EMPLOYER NAME AND ADDRESS

**LINE 24, SPACE 6, (ADDRESS - 1st LINE)**

**LINE 25, SPACE 6, (ADDRESS - 2nd LINE)**

**LINE 26, SPACE 6, (ADDRESS - 3rd LINE)**

**LINE 31,**

18. DO ANY OF YOUR EMPLOYEES HAVE  
ACCESS TO A HEALTH INSURANCE PLAN  
SPONSORED BY YOU, A UNION, OR A  
TRADE/PROFESSIONAL ASSOCIATION?

SPACE

30

YES

SPACE

37

NO

19. I CERTIFY THE TAX AND  
WAGE REPORTS ARE CORRECT.

SIGNATURE

TITLE

**LINE 35, SPACE 44**

DATE

**SPACE 67**

## ITEM 7. MUST BE COMPLETED

7. MONTHLY DATA SHOULD COUNT ALL FULL-TIME AND PART-TIME  
WORKERS IN COVERED EMPLOYMENT THAT WORKED DURING OR RECEIVED  
PAY FOR THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE  
MONTH. IF NONE, ENTER -0-.

1ST

MONTH-

2ND

MONTH-

3RD

MONTH-

**LINE 9, SPACE 50 SPACE 61 SPACE 72**

8. TOTAL COVERED WAGES

Must agree with total  
wages on Wage Report.

DOLLARS

CENTS

**SPACE 69 78**

**LINE 11,**

**LINE 13,**

**LINE 15,**

**LINE 19,**

**LINE 21,**

**LINE 23,**

**LINE 25,**

**LINE 29,**

9. LESS EXCLUSIONS FOR  
WAGES OVER \$10,500

**SPACE 69 78**

10. DEFINED (TAXABLE) PAYROLL

Item 8 minus Item 9  
THIS LINE MUST BE COMPLETED

**SPACE 69 78**

11. Multiply Item 10. by:

12. TAX DUE

**SPACE 69 78**

13. IF FILED AFTER DUE DATE,  
ADD INTEREST OF 1% PER  
MONTH OF ITEM 12, above.

**SPACE 69 78**

14. IF WAGE RPT. (Form UC-7823)  
FILED AFTER DUE DATE, ADD LATE  
FILING FEE. (See reverse side)

**SPACE 69 78**

15. LESS ELECTRONIC FUND TRANSFER  
(EFT) PAYMENT

**SPACE 69 78**

16. LESS CREDIT AVAILABLE  
as of

17. TOTAL AMOUNT ENCLOSED  
WITH THIS REPORT

**SPACE 69 78**

RETURN THIS FORM AND ANY PAYMENT DUE.  
MAKE CHECK OR MONEY ORDER PAYABLE TO DIVISION OF  
UNEMPLOYMENT INSURANCE. FOR INFORMATION CALL (608) 261-6700

## GENERAL INFORMATION

This report is required from all employers covered under Wisconsin's Unemployment Insurance (UI) law. A completed Quarterly Wage Report (on paper or magnetic/electronic media) must be submitted in addition to this report.

Two mailing addresses have been provided. If submitting the report WITH a check or money order or if payment was made by EFT for taxes due, mail to:

Department of Workforce Development  
Division of Unemployment Insurance  
P.O. Box 78960  
Milwaukee, Wisconsin 53278-0960

For reimbursable employer reports and reports WITHOUT payment, mail to:

Department of Workforce Development  
Division of Unemployment Insurance  
P.O. Box 7945  
Madison, Wisconsin 53707-7945

Send Wage Reporting magnetic media to:

Wage Reporting  
P.O. Box 7962  
Madison, Wisconsin 53707-7962

Do not make any adjustments for prior calendar quarters on this report. Request an adjustment form from the Division of Unemployment Insurance, Employer Service Team, P.O. Box 7942, Madison, Wisconsin 53707 or telephone (608) 261-6700.

INSTRUCTIONS ON THE REVERSE SIDE.

03



**EXAMPLE 10****ACCOUNT CHANGE INFORMATION**

**DO NOT return this form if no changes have occurred.** If you supply information on this form enter your UI Account Number and Legal Name from your Contribution/Wage Report. Return this form with your Contribution Report to UI Division, P.O. Box 7945, Madison, WI 53707.

<b>MUST BE COMPLETED IF CHANGES OCCURRED</b>	UI Account Number	Legal Name

Enter changes for listed items or complete if any item is blank on your Contribution/Wage Report.

<b>CHANGES</b>	New Legal Name	New Address
	New Trade Name	
	New Federal E.I. Number	
	New Telephone Number	

Enter appropriate information on any change in your business operations.

<b>CLOSED BUSINESS</b>	<input type="checkbox"/> Liquidation <input type="checkbox"/> Death <input type="checkbox"/> Other, Specify _____	Date of Last Employment _____/_____/_____
<b>NO EMPLOYMENT IN THIS QUARTER</b>	<input type="checkbox"/> Business Continuing Without Employees (Explain Below Under Other Change)	Date of Last Employment _____/_____/_____
	<input type="checkbox"/> No Employees - a Temporary Situation	Approximate Date Employment Will Resume _____/_____/_____
	<input type="checkbox"/> Employing Independent Contractors	

\* Section 108.16(8)(k), Wis. Stats. requires **WRITTEN NOTICE WITHIN 30 DAYS OF CHANGE.**

<b>* REORGANIZED BUSINESS</b>	Briefly Explain the Reorganization:		Date of Reorganization _____/_____/_____
			New Legal Name _____ New Address _____ _____
<b>* TRANSFERRED/ SOLD OR ACQUIRED BUSINESS</b>	Date Transferred/Sold or Acquired _____/_____/_____	Check one: <input type="checkbox"/> Business Transferred To: or <input type="checkbox"/> Business Acquired From:	
	Check one: <input type="checkbox"/> Total Sale <input type="checkbox"/> Partial Sale <input type="checkbox"/> Total Purchase <input type="checkbox"/> Partial Purchase	Legal Name _____ Trade Name _____ Address _____ _____ UI Account No. _____ Telephone No. (____) _____	
<b>OTHER CHANGE</b>	Explain		
<b>CONTACT PERSON</b>	Above Information Supplied by _____		Telephone Number (____) _____
	Person to Contact for Additional Information _____		Telephone Number (____) _____

## G. How Your Tax Rate is Determined

As a newly subject employer, your tax rate is fixed for the first three calendar years. The new employer rate is currently 3.05% for employers with an annual taxable payroll under \$500,000.00 and 3.25% for those over \$500,000.00.

Newly liable construction industry employers pay at the average rate for all other experience-rated construction industry employers. The applicable construction industry rate for new employers is redetermined each year. The rate is 3.75% for 2001 and 2002.

New employer tax rates apply to a calendar year and not to the first four or eight calendar quarters during which an employer has payroll. After the first three calendar years, you will be assigned an annually determined "experience" rate based upon the activity in your account.

An account balance is maintained for each individual employer covered under the UI Law. The balance is maintained for tax rating purposes only. **The taxes paid are similar to insurance premiums and, therefore, in the event an employer goes out of business, no money in the account is returned to the employer.** The balance increases with each tax payment made by the employer and decreases with every unemployment benefit payment made to their laid off workers. After the initial new employer tax rating period, 3 years, we determine your experience rate as follows:

1. Your account balance as of June 30, which includes tax payments made through July 31 and benefit payments made through June 30, is one factor used to compute your rate. It is marked with the number one on the attached Example 11 rate notice form. Another factor is your fiscal year taxable payroll as reported on your quarterly reports for the fiscal year ending on June 30 of the current year. In simple terms, the quarters would always be the last two

quarters of the previous year and the first 2 quarters of the current year. This is number 2 on the Example 11.

Your account balance<sup>(1)</sup> is divided by the fiscal year taxable payroll<sup>(2)</sup> to determine your "reserve percentage"<sup>(3)</sup> which in turn determines your tax rate for the next year. Note all superscripts reference numbers on Example 11.

2. The "reserve percentage" is then applied to the rate schedule, (see Example 12), in effect for that year. The rate schedule shows a basic rate and a solvency rate as labeled with a <sup>(4)</sup> and a <sup>(5)</sup> on both the Example 11 rate notice and Example 12 rate schedule. The basic rate portion of each tax payment is credited to your account balance. The solvency rate portion of each tax payment is credited to a shared risk account called the balancing account. Your total rate<sup>(6)</sup> is the sum of your basic rate<sup>(4)</sup> and your solvency rate<sup>(5)</sup> and is the rate shown on your quarterly tax report.

This total rate applies to all quarters for the following calendar year. You will normally receive your notice of rate in mid-October for the next calendar year. Form UCT-100B is the rate notice (Example 11).

On the example shown, the employer has an account balance of \$1,875.00<sup>(1)</sup> and fiscal year taxable payroll of \$25,000.00<sup>(2)</sup>. The "reserve percentage" calculates to be 7.50%<sup>(3)</sup>. Applying that 7.50% "reserve percentage" to the rate schedule shown, yields a basic rate of 0.80%<sup>(4)</sup> and a solvency rate of 0.10%<sup>(5)</sup> for a total rate of .90%<sup>(6)</sup>. These items are labeled on the rate notice, Example 11, and the line from the rate schedule, Example 12.

The rate schedules can change from year to year depending on the overall condition of Wisconsin's Unemployment Reserve Fund. If the cash balance in the Reserve Fund on the previous June 30 is over \$1.2 billion, the lowest of 4 statutory rate

schedules is in effect for the following calendar year. The schedule shown here is the lowest rate schedule and has been in effect each year since 1992. The rate schedule differs if you are considered a small or a large employer. Taxable payroll as shown in item 2 on Example 11 is under \$500,000.00 and therefore the employer in Example 11 is a small employer. If taxable payroll was \$500,000.00 or more, the employer would be considered a large employer.

#### H. Lowering Your Tax Rate

Each year employers have the option of making an extra contribution, which is credited directly to their June 30 account balance and is used for the purpose of lowering their UI rate for the following year by one rate bracket on the rate schedule. This extra payment is called a “voluntary contribution”.

A “voluntary contribution” is a payment over and above your required quarterly contributions and directly affects the account balance used to determine your next year’s rate. You may submit a voluntary contribution to obtain a lower rate for the upcoming year only in November of each year. These payments must be postmarked by November 30. **It is not always advantageous to submit a voluntary payment as this payment might be more than the savings you realize.**

To determine the dollar amount needed to lower your rate:

1. Take the “reserve percentage” (item #3 on Example 11) from your rate notice and locate that number on the rate schedule.
2. Look at the minimum “reserve percentage” for the next lower tax rate on the schedule (Example 12). This minimum percentage is what will be required for you to get the next lowest rate. In our Example 12 this would be 8.0% <sup>(7)</sup>.
3. Multiply the “reserve percentage” of the lower rate by your fiscal year payroll as shown on the rate notice, <sup>(2)</sup> on Example 11. This figure represents the account balance needed to qualify for the lower rate. In Example 11, we would multiply 8.0% by the taxable payroll of \$25,000.00. This equals \$2,000.00.
4. Subtract your actual June 30 balance as shown in item 1 on Example 11 on your rate notice to obtain the amount of voluntary contribution needed (\$2,000.00 - \$1,875.00 = \$125.00). To determine if you are going to realize a savings in taxes payable for next year, multiply the difference in the tax rates by the fiscal year payroll from the rate notice ( $0.001 \times \$25,000.00 = \$25.00$ ). If this figure is more than the amount of the voluntary contribution needed, you are realizing a savings. If not, paying at the original rate will cost you less. In Example 11, the employer should not make a voluntary contribution because the cost of the voluntary (\$125.00) exceeds the savings (\$25.00). Remember, other circumstances such as an increase in payroll may alter your decision. We will be glad to help you compute your voluntary contribution and determine if you are likely to realize a savings. Call (608) 261-6700 for help.

A voluntary payment once submitted is irrevocably paid. The amount of any voluntary contribution in excess of the amount necessary to lower your rate one bracket will be set up as a credit and will be refunded at your request.

See following page for example of UCT-100B (Example 11) Unemployment Insurance Tax Rate Notice.

## 2002 UNEMPLOYMENT INSURANCE TAX RATE NOTICE

Department of Workforce Development

Under Wisconsin's Unemployment Insurance Law

Division of Unemployment Insurance  
P.O. Box 7945  
Madison, WI 53707

DATE: 10/05/02

UI ACCOUNT NUMBER: 123456-000-7

**EXAMPLE 11**

EMPLOYER NAME AND ADDRESS:

JOHN Q EMPLOYER  
1 CAPITOL ST  
ANYWHERE, WI 55555-5555

Your unemployment insurance tax rate is recalculated each year based on your fiscal year taxable payroll and the reserve balance in your UI Account as of June 30. The following amounts show your 2002 rate and the factors used in computing the rate.

**Please make sure this notice reaches the person responsible for contribution tax matters.** If you have questions, call 608-261-6700.

TAXABLE PAYROLL Fiscal Year Ended June 30, 2001	C O O D E	RESERVE BALANCE as of June 30, 2001	C O O D E	RESERVE PERCENTAGE (C as % of A)	BASIC RATE %	C O O D E	SOLVENCY RATE %	TOTAL RATE (F + H) %
A	B	C	D	E	F	G	H	J
<sup>(2)</sup> 25,000.00		<sup>(1)</sup> 1,875.00		<sup>(3)</sup> 7.50	<sup>(4)</sup> 0.80		<sup>(5)</sup> 0.10	<sup>(6)</sup> 0.90

SEE REVERSE SIDE FOR EXPLANATION OF FACTORS USED IN COMPUTING RATES.

**VOLUNTARY CONTRIBUTION DUE DATE IS NOVEMBER 30.**

If you wish to make a voluntary payment to lower next year's tax rate, tear along perforation and submit bottom portion with your remittance. Voluntary contributions are explained on reverse side.

### VOLUNTARY CONTRIBUTION

EMPLOYER NAME AND ADDRESS:

UI ACCOUNT NUMBER:

EXPLANATION AND INSTRUCTIONS ON THE REVERSE SIDE.

MAIL TO: DWD  
Unemployment Insurance  
P.O. Box 7945  
Madison, WI 53707

Code 260

Please make your voluntary payment by check or money order.  
Do not pay by electronic fund transfer (EFT).

Employer's Signature:		Telephone:	Amount of Check: \$
			Date Signed:

**EXAMPLE 12****2002 Unemployment Rate Schedule D**

RESERVE PERCENTAGE	SMALL FIRMS UNDER \$500,000.00 TAXABLE PAYROLL			LARGE FIRMS \$500,000.00 OR MORE TAXABLE PAYROLL		
	BASIC (Col. F)	SOLVENCY (Col. H)	TOTAL (Col. J)	BASIC (Col. F)	SOLVENCY (Col. H)	TOTAL (Col. J)
15% or more	0.00%	0.00%	0.00%	0.00%	0.05%	0.05%
10% but under 15%	0.10%	0.02%	0.12%	0.10%	0.05%	0.15%
9.5% but under 10%	0.25%	0.02%	0.27%	0.25%	0.05%	0.30%
9.0% but under 9.5%	0.35%	0.02%	0.37%	0.35%	0.05%	0.40%
8.5% but under 9.0%	0.55%	0.10%	0.65%	0.55%	0.15%	0.70%
8.0% but under 8.5% (7)	0.70%	0.10%	0.80%	0.70%	0.20%	0.90%
7.5% but under 8.0% (3)	0.80% (4)	0.10% (5)	0.90% (6)	0.80%	0.25%	1.05%
7.0% but under 7.5%	0.95%	0.15%	1.10%	0.95%	0.30%	1.25%
6.5% but under 7.0%	1.20%	0.15%	1.35%	1.20%	0.35%	1.55%
6.0% but under 6.5%	1.50%	0.20%	1.70%	1.50%	0.40%	1.90%
5.5% but under 6.0%	1.85%	0.25%	2.10%	1.85%	0.45%	2.30%
5.0% but under 5.5%	2.20%	0.30%	2.50%	2.20%	0.50%	2.70%
4.5% but under 5.5%	2.55%	0.35%	2.90%	2.55%	0.55%	3.10%
4.0% but under 4.5%	2.90%	0.40%	3.30%	2.90%	0.55%	3.45%
3.5% but under 4.0%	3.35%	0.40%	3.75%	3.35%	0.55%	3.90%
0.0% but under 3.5%	3.90%	0.40%	4.30%	3.90%	0.55%	4.45%
Overdrawn under (1.0%)	5.70%	0.70%	6.40%	5.70%	0.70%	6.40%
(1.0%) but under (2.0%)	6.20%	0.70%	6.90%	6.20%	0.70%	6.90%
(2.0%) but under (3.0%)	6.70%	0.70%	7.40%	6.70%	0.70%	7.40%
(3.0%) but under (4.0%)	7.20%	0.70%	7.90%	7.20%	0.70%	7.90%
(4.0%) but under (5.0%)	7.70%	0.80%	8.50%	7.70%	0.80%	8.50%
(5.0%) but under (6.0%)	8.20%	0.85%	9.05%	8.20%	0.85%	9.05%
(6.0%) or more	8.90%	0.85%	9.75%	8.90%	0.85%	9.75%
New Employer Rate	2.70%	0.35%	3.05%	2.70%	0.55%	3.25%
Construction Industry, New Employer Rate	3.35%	0.40%	3.75%	3.35%	0.55%	3.90%

## I. Filing an Adjustment Report

Use a Form UCT-7842, Contribution Adjustment Report (which can be found on our web site at <http://www.dwd.state.wi.us/ui/Admin/Forms/FormTitl.htm>) or write us a letter to correct any reporting errors in your account. The adjustment should include a quarterly breakdown of the changes to be made.

If you have overreported your taxable wages, you may request a refund. You must apply for it within three years after the close of the calendar year in which the payment based on the overreported amount was made.

If the adjustment is for underreported wages, follow the same procedure in notifying the department. Submit any additional taxes due at the tax rate assigned for the year underpaid.

We will refund your overpaid taxes if you have no outstanding UI liabilities and your credit is greater than your estimated UI taxes for the next two quarters. Refunds

are not made during the tax collection months of January, April, July and October.

## J. UCT-7842, Contribution Adjustment Report Form

See the following pages for an example of UCT-7842, showing you how to report an adjustment. This form is a generic form so you will need to fill in your account number, (#1) the quarter (#2) and year (#3) and the number of employees (#4), if applicable.

You should show the quarterly figures, as you previously reported them, in column A and the correct figures in column B. The difference should be reflected in column C. You need to do this for items 6, 7 and 8. If you have over-reported and the figures in column C are credits, please put brackets ( ) around them to show a credit. Section 4, Part 7, includes instructions for completing the Wage Adjustment Report, Form UCT-7878.

See Example 13, which shows over-reported payroll.

# CONTRIBUTION ADJUSTMENT REPORT

**EXAMPLE 13**

Wisconsin Department of Workforce Development

Unemployment Insurance  
P.O. Box 7945  
Madison, WI 53707-7945  
(608)261-6700

UCT-7842 (R. 04/22/98)  
(U00048)

READ INSTRUCTIONS ON REVERSE SIDE

1. UI Account Number	2. Quarter	3. Year
123456-000-9	1	99

4. To adjust the number of employees, place the correct number employed as of the 12th of each month in the correct box.

1st Month	2nd Month	3rd Month

5. Employer's Name and Address:

John Q. Employer  
1 Capitol St.  
Anywhere WI 55555-5555

OFFICE USE ONLY	
	214

	(A) Previously Reported for this Quarter	(B) Correct Totals	(C) Difference (over) under	OFFICE USE ONLY
6. Total Covered Wages	25,000.00	24,000.00	(1,000.00)	<input type="checkbox"/>
7. Less Exclusions for Wages in Excess of	2,000.00	2,000.00		<input type="checkbox"/>
8. Defined (Taxable) Payroll	23,000.00	22,000.00	(1,000.00)	<input type="checkbox"/>
9. Rate			.01	
10. Contributions Underpaid or (Overpaid). Multiply Line 8 by Rate.				
11. If contributions line 10(C) are (OVERPAID), go to item 12. If contributions on line 10(C) are UNDERPAID, compute interest and ENTER HERE. (Compute interest at 1% per month for each completed or partial month since the original report due date. Multiply that interest by underpaid contributions on line 10(C).)				
12. TOTAL DUE— (OVERPAID) Add on line 10(C) and line 11(C) and ENTER HERE.			(10.00)	
13. Signature	Date	Title	Phone Number	
John Q. Employer	1/11/00	Owner	999-999-9999	

BELOW THIS LINE FOR OFFICE USE ONLY

262		
EFFECTIVE DATE		
MONTH	DAY	YEAR
UNIT		
ANALYST		
UI ACCOUNT NUMBER	EMPLOYER NAME	CHECK AMOUNT

UCT-7842 (R. 04/22/98)  
(U00048)

## CONTRIBUTION ADJUSTMENT REPORT INSTRUCTIONS

**EXAMPLE 13 - CONTINUED**

- Complete this form if you need to adjust previously reported quarterly contributions.
- Use a separate Contribution Adjustment Report for each quarter.
- If report indicates that additional contributions and interest are due, enclose remittance, and mail to:

**UNEMPLOYMENT INSURANCE**  
**P.O. BOX 7945**  
**MADISON, WI 53707-7945**

If report indicates overpaid contribution, you can apply amount against future contributions.

**COMPLETION INSTRUCTIONS:**

- Item 1 -** If not preprinted, enter your 10 digit Wisconsin UI Account Number.
- Item 2 -** Enter Calendar Quarter (1,2,3, or 4).
- Item 3 -** Enter Calendar Year (Example: 88,89,90).
- Item 4 -** Complete ONLY if previously reported number of employees, working in the pay period which included the 12th of the month was incorrect. Enter the correct number for each month.
- Item 5 -** If not preprinted, enter your name and address.

**COLUMN A -** Enter totals previously reported on the Quarterly Contribution Report, form UCT-101 or Quarterly Contribution/Wage Report form UC-101, or latest Contribution Adjustment Report, form UCT-7842.  
**COLUMN B -** Enter the correct totals which should have been reported for this quarter.  
**COLUMN C -** Enter the difference between Columns A and B. If the amount in Column A is larger than the amount in Column B, place that amount in (brackets) to indicate an overreported amount.

- Item 6 -** Enter total covered wages paid during the quarter. CHANGES TO WAGE MAY ALSO REQUIRE CORRECTIONS TO YOUR PREVIOUS WAGE DETAIL REPORT. MAKE ALL DETAIL WAGE CHANGES ON A "WAGE ADJUSTMENT REPORT", FORM UCT-7878.
- Item 7 -** Enter the total wages paid this quarter which are in excess of the \$10,500 per employee wage base. You are required to pay tax on the first \$10,500 paid to each employee in a calendar year. The wages paid to an employee in excess of \$10,500 in a calendar year are excludable.

An example of how to compute this exclusion for an individual employee follows:

	FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FORTH QUARTER
TOTAL WAGES				
JOHN DOE	\$6000	\$6000	\$6000	\$6000
EXCLUSION	0	\$1500	\$6000	\$6000
TAXABLE WAGES	\$6000	\$4500	0	0

Use this format to calculate the exclusion amount for each employee and then accumulate all wages over \$10,500 in that quarter and enter on item 7.

- Item 8 -** Subtract item 7 from item 6 and enter the result. If the result is a decrease of taxable wages (bracket) the amount.
- Item 9 -** Tax Rate
- Item 10 -** Multiply the amount in box 8(C) by your tax rate and enter. If taxable payroll was overreported, (bracket) the amount of overpayment and go to item 12. You can apply any overpaid amount against future contribution.
- Item 11 -** If contributions were underpaid, compute interest at 1% per month from the due date of the initial report to the current month. Any portion of a month must be counted as a complete month.
- Item 12 -** Add lines 10 and 11 and enter.
- Item 13 -** Signature, date, title and telephone number of preparer.



## K. Reading Your Account Statement

Form UCT-102, Employer UI Account Statement, is an informational statement sent to you after the end of each month in which there has been some account activity.

The form shows the prior month's balance, tax payments credited, a summary of benefit charges debited or credited and the new month ending balance. The ending balance represents a cumulative total since the account was opened.

Contributions to the UI fund are considered a tax and, as such, are not refundable. Contributions are split into three categories in accordance with Chapter 108.18. They are:

1. Reserve fund: An employer's quarterly tax payment posted to their account generated by the "basic" portion of the employer's tax rate.
2. Solvency: An employer's quarterly tax payment posted directly to the state solvency (balancing) account generated by the "solvency" portion of the employer's tax rate.

Benefit charges and adjustments shown on the weekly UCB-7074 reports are the amounts listed on your account statement for that month.

Both basic and solvency payments represent taxes paid and are not refundable should you go out of business. The balance in your account, along with all other experience, may be transferable under certain conditions should your business be sold (see Part 6: "BUSINESS TRANSFERS AND TAKING OVER A UI ACCOUNT").

## L. UCT-102, Employer UI Account Statement Form

See the following page for an example of a UCT-102, Employer UI Account Statement.

In Example 14, a payment of \$125.00 was credited to the account of which \$121.50<sup>(1)</sup> was credited to your account balance and added to your previous month's ending balance of \$925.00<sup>(2)</sup> to increase your balance as of the end of the month to \$1,046.50<sup>(3)</sup>.

## EMPLOYER UI ACCOUNT STATEMENT

Division of Unemployment Insurance  
P.O. Box 7942  
Madison, WI 53707

Page 01 of 01

Month of: **April - 2001**

**3.05% Tax Rate For: 2000**

For questions about the benefit eligibility or benefit charging for a specific claimant, refer to your UCB-7074 or call (608) 266-2722.

## M. FUTA Crossmatch Program

Generally, if you are subject to Wisconsin's UI Law you will also be subject to the Federal Unemployment Tax Act (FUTA). Compliance with the federal law is established by filing U.S. Treasury Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return (Example 15). Government units and statutory nonprofit organizations are exempt from taxation under FUTA.

You must file a Form 940 with the Internal Revenue Service (IRS) by January 31 of the following year. Certain employers are required to make advance quarterly deposits. Contact any IRS office for more information and/or to request Form 940.

The FUTA tax is 6.2% with a corresponding offset credit of 5.4% if state UI taxes have been paid timely. The net FUTA tax remains at 0.8%.

Each year the federal government asks us to certify that the wages and tax payments you listed on Form 940 as having been paid to Wisconsin are correct and were paid timely.

This certification is done by a computer cross match utilizing your Federal Employer Identification Number (FEIN). To properly certify your offset credit, it is important that we have your correct FEIN on our records and that it matches the FEIN shown on your

**Form 940. Important: When completing your 940 form, be sure to use your State Unemployment Account number when asked for your State reporting number.**

When discrepancies occur between state and federal reports, the IRS will send you a notice of the discrepancy and a bill for any additional tax that may be due.

If you need to request a certification of your Wisconsin UI taxes paid or have any related questions, contact us at:

E-mail: [taxnet@dwd.state.wi.us](mailto:taxnet@dwd.state.wi.us)

Internet:

<http://www.dwd.state.wi.us/uitax/default.htm>

or

Bureau of Tax & Accounting  
Division of Unemployment Insurance  
P.O. Box 7942  
Madison, WI 53707

or

Telephone: (608) 261-6700  
FAX: (608) 267-1400

Deaf, hearing or speech-impaired callers may reach us through WI TRS.

See next page for Example of Federal Unemployment Tax Return.

**EXAMPLE 15**Form **940**Department of the Treasury  
Internal Revenue Service (99)**Employer's Annual Federal  
Unemployment (FUTA) Tax Return**

▶ See separate instructions for Form 940 for information on completing this form.

OMB No. 1545-0028

**2001****You must  
complete  
this section.** ▶

Name (as distinguished from trade name)

Calendar year

Trade name, if any

Address and ZIP code

Employer identification number

T	
FF	
FD	
FP	
I	
T	

- A** Are you required to pay unemployment contributions to only one state? (If "No," skip questions B and C.) ☐ Yes ☐ No
- B** Did you pay all state unemployment contributions by January 31, 2002? ((1) If you deposited your total FUTA tax when due, check "Yes" if you paid all state unemployment contributions by February 11, 2002. (2) If a 0% experience rate is granted, check "Yes." (3) If "No," skip question C.) ☐ Yes ☐ No
- C** Were all wages that were taxable for FUTA tax also taxable for your state's unemployment tax? ☐ Yes ☐ No
- If you answered "No" to any of these questions, you must file Form 940. If you answered "Yes" to all the questions, you may file Form 940-EZ, which is a simplified version of Form 940. (Successor employers see **Special credit for successor employers** on page 3 of the instructions.) You can get Form 940-EZ by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at [www.irs.gov](http://www.irs.gov).

If you will not have to file returns in the future, check here (see **Who Must File** in separate instructions), and complete and sign the return ☐

If this is an Amended Return, check here ☐

**Part I Computation of Taxable Wages**

<b>1</b> Total payments (including payments shown on lines 2 and 3) during the calendar year for services of employees	<b>1</b>	
<b>2</b> Exempt payments. (Explain all exempt payments, attaching additional sheets if necessary.) ▶	<b>2</b>	
<b>3</b> Payments of more than \$7,000 for services. Enter only amounts over the first \$7,000 paid to each employee. (See separate instructions.) Do not include any exempt payments from line 2. The \$7,000 amount is the Federal wage base. Your state wage base may be different. <b>Do not use your state wage limitation.</b>	<b>3</b>	
<b>4</b> Add lines 2 and 3	<b>4</b>	
<b>5</b> Total taxable wages (subtract line 4 from line 1) ▶	<b>5</b>	

Be sure to complete both sides of this form, and sign in the space provided on the back.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

▼ DETACH HERE ▼

Cat. No. 112340

Form **940** (2001)

Form **940-V**Department of the Treasury  
Internal Revenue Service**Form 940 Payment Voucher**

Use this voucher only when making a payment with your return.

OMB No. 1545-0028

**2001**

Complete boxes 1, 2, and 3. Do not send cash, and do not staple your payment to this voucher. Make your check or money order payable to the "United States Treasury." Be sure to enter your employer identification number, "Form 940," and "2001" on your payment.

<b>1</b> Enter your employer identification number.	<b>2</b> Enter the amount of your payment. ▶	Dollars	Cents
	<b>3</b> Enter your business name (individual name for sole proprietors).		
	Enter your address.		
	Enter your city, state, and ZIP code.		



## EXAMPLE 15 - CONTINUED

Form 940 (2001)

Page **2****Part II Tax Due or Refund**

<b>1</b>	Gross FUTA tax. Multiply the wages from Part I, line 5, by .062 . . . . .							<b>1</b>	
<b>2</b>	Maximum credit. Multiply the wages from Part I, line 5, by .054 . . . . .							<b>2</b>	
<b>3</b>	Computation of tentative credit ( <b>Note:</b> All taxpayers must complete the applicable columns.)								
(a) Name of state	(b) State reporting number(s) as shown on employer's state contribution returns	(c) Taxable payroll (as defined in state act)	(d) State experience rate period		(e) State ex- perience rate	(f) Contributions if rate had been 5.4% (col. (c) x .054)	(g) Contributions payable at experience rate (col. (c) x col. (e))	(h) Additional credit (col. (f) minus col.(g)) If 0 or less, enter -0-	(i) Contributions paid to state by 940 due date
			From	To					
<b>3a</b>	Totals . . . . .								
<b>3b</b>	Total tentative credit (add line 3a, columns (h) and (i) only—for late payments, also see the instructions for Part II, line 6) . . . . .							<b>3b</b>	
<b>4</b>									
<b>5</b>									
<b>6</b>	Credit: Enter the smaller of the amount from Part II, line 2 or line 3b; or the amount from the worksheet in the Part II, line 6 instructions . . . . .							<b>6</b>	
<b>7</b>	Total FUTA tax (subtract line 6 from line 1). If the result is over \$100, also complete Part III . . . . .							<b>7</b>	
<b>8</b>	Total FUTA tax deposited for the year, including any overpayment applied from a prior year . . . . .							<b>8</b>	
<b>9</b>	Balance due (subtract line 8 from line 7). Pay to the "United States Treasury." If you owe more than \$100, see <b>Depositing FUTA Tax</b> on page 3 of the separate instructions . . . . .							<b>9</b>	
<b>10</b>	Overpayment (subtract line 7 from line 8). Check if it is to be: <input type="checkbox"/> Applied to next return or <input type="checkbox"/> Refunded . . . . .							<b>10</b>	

**Part III Record of Quarterly Federal Unemployment Tax Liability** (Do not include state liability.) **Complete only if line 7 is over \$100.** See page 6 of the separate instructions.

Quarter	First (Jan. 1–Mar. 31)	Second (Apr. 1–June 30)	Third (July 1–Sept. 30)	Fourth (Oct. 1–Dec. 31)	Total for year
Liability for quarter					

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see instructions page 4)? ☐ Yes. Complete the following. ☐ No

Designee's name	Phone no.	Personal identification number (PIN)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Signature Title (Owner, etc.) Date

Form **940** (2001)

#### N. Payment of Taxes Via Electronic Funds Transfer

You can make your quarterly tax payments via electronic funds transfer (EFT).

If you file using the internet <http://www.dor.state.wi.us/> ETF will be an available payment option.

In addition, the Wisconsin Departments of Revenue (DOR) and Workforce Development (DWD) have set up an EFT system for employers to pay various state taxes including unemployment insurance (UI) and withholding tax. By calling a toll free number you can initiate your payment as many as 45 days before the actual payment is made.

Before an employer can use the system, they must register. You can request registration forms and instructions by calling our UI employer service line at (608) 261-6700 or the DOR EFT service line at (608) 264-9918.

When paying your tax via EFT, you must continue to file your quarterly report as usual. When paying by EFT, please enter 0.00 on item 17 (total amount remitted) of the report. Item 17 is only filled in with your payment amount when your payment is enclosed.

Deaf, hearing or speech impaired callers may reach us through WI TRS.

#### O. Closing Your Account

If you no longer have employment or if you are closing your business, let us know so we can stop sending you quarterly tax and wage reports. We will notify you if your account is eligible to be closed, and after three years, we will issue an Initial Determination that closes your account. This applies to tax employers only. Reimbursement employers' accounts remain open because of the potential for benefit charges that must be repaid by the reimbursable employer.

If your account is closed, your positive or negative account balance will be transferred to the balancing account. If you go into business again, your payroll will be taxed at the new employer tax rate in effect at that time.

To obtain information on closing your UI account, contact us at:

E-mail: [taxnet@dwd.state.wi.us](mailto:taxnet@dwd.state.wi.us)

Internet:  
<http://www.dwd.state.wi.us/uitax/default.htm>

or

Bureau of Tax & Accounting  
Division of Unemployment Insurance  
P.O. Box 7942  
Madison, WI 53707

or

Telephone: (608) 261-6700  
FAX: (608) 267-1400

Deaf, hearing or speech-impaired callers may reach us through WI TRS.

# 5

## UNIQUE REPORTING SITUATIONS

### A. Temporary Help Company

#### 1. Definition

A "Temporary Help Company" is defined as a leasing company or temporary help service which contracts with clients or customers to supply individuals to perform services for the client or customer and which both under contract and in fact:

- a. Negotiates with clients or customers for such matters as time, place, type of work, working conditions, quality and price of the services;
- b. Determines assignments or reassignments of individuals to its clients or customers, even if the individuals retain the right to refuse specific assignments;
- c. Sets the rate of pay of the individuals, whether or not through negotiation;
- d. Pays the individuals from its account or accounts; and
- e. Hires and terminates individuals who perform services for the clients or customers.

#### 2. Determining Employer Liability

A Temporary Help Company is the employer of the individual who the company engages in employment to perform service for a client or customer of the company.

Officers of a client corporation can not be employees of the Temporary Help Company. They must be reported separately under the client's own UI accounts.

### B. Professional Employer Organization

#### 1. Definition

Professional employer organization means any person who contracts to provide the non-temporary, ongoing employee workforce of a client and who under contract and in fact:

- a. Has the right to hire and terminate the employees who perform services for the client and to reassign the employees to other clients;
- b. Sets the rate of pay of the employees, whether or not through negotiations;
- c. Has the obligation to and pays the employees from its own accounts;
- d. Has the general right of direction and control over the employees, including corporate officers, which right may be shared with the client to the degree necessary to allow the client to conduct its business, meet any fiduciary responsibility, or comply with any applicable regulatory or statutory requirements;
- e. Assumes responsibility for the unemployment insurance coverage of the employees, files all required reports, pays all required contributions or reimbursements due on the wages of the employees, and otherwise complies with all of the provisions of this chapter that are applicable to employers on behalf of the client;
- f. Has the obligation to establish, fund and administer employee benefit plans for the employees; and
- g. Provides notice of the employee leasing arrangement to the employees.

Employers meeting all of these requirements are required to provide a list of all of the clients to the Department.

## C. Common Paymaster

### 1. Definitions

#### a. Common Paymaster

A common paymaster of a group of related corporations is any member thereof that pays concurrent employees of itself and one or more of the related corporations and is responsible for keeping the payroll records with respect to those concurrently employed individuals.

#### b. Concurrent Employment

Concurrent employment means the existence of an employment relationship between an individual and two or more corporations at the same time.

#### c. Related Corporations

Corporations are related for the entire calendar quarter if, at any time in that quarter, they satisfy any of the following four tests:

- (1) The corporations are members of a controlled group of corporations.
- (2) If the corporations do not issue stock, either 50% or more of one corporation's governing body are members of the other corporation's governing body, or holders of 50% or more of the voting power to select such members are concurrently the holders of more than 50% of that power in respect to the other corporation.
- (3) Fifty percent or more of one corporation's officers are concurrently officers of the other corporation.
- (4) Thirty percent or more of one corporation's employees are concurrently employees of the other corporation.

## d. Payrolling

Payrolling is the practice of one entity reporting the wages and paying the UI tax on employees, who are directed and controlled by another entity. This practice is not allowed under the Wisconsin Unemployment Insurance Law.

### 2. Qualifying Requirements

Employers paying any wages through a common paymaster should report those wages through the common paymaster. To qualify as a common paymaster the following requirements must be met:

- The corporations must be related, and
- There must be concurrent employment of one or more employees by the paymaster and one or more of the related corporations; and the paymaster corporation is responsible for keeping the payroll records with respect to concurrently employed individuals.

Any of the concurrently employing related corporations could be designated as the common paymaster. The common paymaster reports the wages of the employees that work concurrently with it and one or more of the other related corporations.

If any the above conditions are not met, then each employing unit (separate corporation) must report their own employment under their own UI account.

## D. Multi-State Employment

When your employee performs services in Wisconsin and some other state, the employee will be covered and reportable to Wisconsin if one of four tests specified in Section 108.02(15) of the statutes applies. The four tests used by Wisconsin are:

### 1. Localization



Your employee's services are in covered employment and "localized" in Wisconsin if all or most of the services are performed in this state with only isolated, incidental or temporary services performed outside of Wisconsin.

## 2. Base of Operations

If the first test does not apply, your employee's total services are covered employment in Wisconsin if some of their services are performed in this state and their "base of operations" is in Wisconsin. (Base of operations is interpreted as the place of more or less permanent nature from which your employee starts work, to which your employee customarily returns and to which you may direct instructions to your employee. It may be a branch office or the employee's residence.)

## 3. Place of Direction and Control

If the first two tests do not apply, your employee's total services are covered employment in Wisconsin if some of their services are performed in Wisconsin and the place from which you exercise general direction and control over the employee is in Wisconsin.

## 4. Residence of Employee

If the first three tests do not apply, your employee's total services are covered employment in Wisconsin if some of their services are performed in this state and their residence is in Wisconsin.

If, after applying all these tests you find a particular individual's services not covered in Wisconsin, you may elect to cover them in Wisconsin by filing a reciprocal agreement between Wisconsin and the other state involved. Certain states will not approve such an election if the individual has residence in that state and provides some services in that state.

Similar tests appear in the unemployment insurance laws of a majority of the states in an effort to avoid conflicts and overlapping coverage between states.

However, differences in interpretation do exist among a few states.

Certain employment of United States citizens working for American employers in foreign lands (except Canada) may also be reportable for unemployment purposes to this state. Also, aliens working in Wisconsin are reportable for Unemployment Insurance purposes.

If you have any questions regarding Unique Reporting Situations, contact us at:

E-mail: [taxnet@dwd.state.wi.us](mailto:taxnet@dwd.state.wi.us)

Internet:

<http://www.dwd.state.wi.us/uitax/default.htm>

or

Bureau of Tax & Accounting  
Division of Unemployment Insurance  
P.O. Box 7942  
Madison, Wisconsin 53707

or

Telephone: (608) 261-6700  
FAX: (608) 267-1400

Deaf, hearing or speech-impaired callers may reach us through WI TRS.

# 6

## BUSINESS TRANSFERS AND TAKING OVER A UI ACCOUNT

### A. Transfer of Business

A transfer of business occurs any time a business activity or business asset is transferred outside of the normal course of doing business.

The usual way that a business is transferred is through a sale, lease, reorganization, merger or consolidation. However, a business can also be transferred through foreclosures, inheritances and bankruptcy.

In any transfer, the transferor is the seller or former owner/operator of the business being transferred and the transferee is the buyer or new owner/operator of the business.

It is not necessary for a transfer to occur directly between the former owner/operator and the new owner/operator. Third parties such as landlords, financial institutions and the courts are often intermediaries for transfers.

Some common situations that ARE NOT a transfer of business;

- Sale of corporate stock.
- Corporate name change.
- Sale of assets in the ordinary course of business.
- Transfer of employees only or transfer of payroll function only.
- A corporation changing from or to Subchapter S status.

A transfer of business may have important consequences for your business's UI tax rate and reserve account. The impact can be positive if you take over the UI account of a business with a low rate. The impact can be negative if you take over the account of a business with a high tax rate.

When you transfer or acquire a business, you must let us know within 30 days of the sale/acquisition. Notice can be done by telephone, by completing a Report of Business Transfer, Form UCT-115, or by other written notice with information about the transfer.

### B. Taking Over a UI Account

Successorship occurs when all or a portion of the former owner's UI account is transferred to the new owner due to a transfer of all or a portion of the business. Successorship is mandatory when related interests are involved and is optional for unrelated interests. See D. **When You Must Take Over the UI Account Experience of the Former Owner/Operator.**

When successorship occurs, the employer who has taken over the former owner's/operator's account is referred to as the "successor". The employer whose UI account (and business activity) was taken over is referred to as the "predecessor". The words successorship, successor and predecessor are used in the legal language of the UI law.

If you are acquiring an existing business, you may have a choice as to whether or not you take over the UI experience of the former owner/operator. The following sections give you more information regarding business transfers and taking over the former owner's/operator's UI account.

### C. UCT-115, Report of Business Transfer Form

The Report of Business Transfer (Example 16) is the primary form used by the department to obtain information on business transfer. The form is generally requested from both parties. The form can also be used by the new owner/operator to make a written application to take over the UI account of the former owner/operator.

The sections on the forms are numbered and labeled. Following is a brief description of these sections.

1. Former Owner/Operator

This information will identify the former owner/operator. It is important to list the current mailing address and telephone number, which may have changed since the transfer. When completing the form, if there is some information which you do not know, enter "unknown" in the space or leave it blank.

2. New Owner/Operator

This information identifies the new owner or operator who acquired the business. It is important to list the names and ownership percentages of the individuals who currently own or control the business.

When completing the form, if there is some information which you do not know enter "unknown" in the space or leave it blank.

3. Relationship Between Parties

It is necessary that you compare the former ownership with the current ownership and indicate if there are any common owners or any that are related through immediate family. See the examples identified in the questions.

If there is no relationship or common interest at all between the parties, then the new owner/operator should complete Section 5, Option of New Owner/Operator of the form. The new owner/operator can apply to take over the UI experience of the former owner/operator or can decide not to apply. While the application to take over the UI account does not necessarily have to be done when this form is completed, there is a deadline for making a timely application. The deadlines are shown in Section 5.

4. Effective Dates

Enter the effective or legal date when the new owner/operator has control over the business transferred. This is known as the transfer date.

5. Option for New Owner/Operator

This section provides the new owner the option to acquire the UI experience of the previous owner, elect not to acquire the experience or to request additional information before making a decision.

6. Method of Transfer

Provides a checklist of the methods of selling/acquiring a business (sale, lease, reorganization, merger, etc.).

7. Assets Transferred

Provides a checklist of assets sold/acquired (real estate, inventories, accounts receivable, etc.).

8. Continuation of Business

This section asks whether the new owner/operator continued the business without interruption and in the same location. If there was a period of time when the business was not operated or there has been a change of business location, please provide additional information.

9. Number of Employees

Asks the question how many employees worked in the transferred business prior to the transfer and how many employees continued with the new owner/operator.

10. Identify Nature of Business Transferred

This could be information about the method of transfer (third party transfers, leases, reorganizations, foreclosures, estates and receiverships) or information about which assets were transferred and which were not, or information describing that two or more transfers took place and the dates of those transfers.

11. Total or Partial Transfer

Indicate whether the transfer was total or partial.

If all the former owner's/operator's business activity has been transferred and they will no longer have payroll, the transfer is total. In a total transfer, the former owner/operator must tell us if there will be payroll after the transfer date for closing of accounts and liquidation of assets.

If the former owner/operator will continue to operate some portion of business they operated before the transfer, the transfer is considered partial.

## 12. Required Signature

This form can be submitted on behalf of either the former or new owner/operator. In some cases the form can be submitted on behalf of both people. The form should be signed by the person submitting the form or their representative such as an attorney or an accountant.

See following pages for copy of UCT-115.  
(Example 16)

# Report of Business Transfer (Sale/Acquisition/Reorganization)

Under Wisconsin's  
Unemployment Insurance (UI) Law **EXAMPLE 16**

Division of Unemployment Insurance  
P.O. Box 7942, Madison, WI 53707  
Telephone: (608) 261-6700  
Fax: (608) 267-1400  
<http://www.dwd.state.wi.us/uitax/default>

Personal information you provide may be used for secondary purposes [Privacy Law, s. 15.04 (1)(m)]. The provision of your social security number is voluntary. Failure to provide your social security number may result in an information processing delay.

The purpose of this report is to provide information about changes to the ownership/operators of a business. (Section 108.16(8), Wisconsin Statutes)

## 1. Former Owner/Operator

Employer Legal Name <i>John Q. Employer</i>	WI UI Account Number <i>123456-000-9</i>	Telephone Number <i>( 000 ) 000-0000</i>
Trade Name <i>Acme Widgets</i>	Federal ID Number <i>12-3456789</i>	Form of Ownership (Check one) <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____
Current Mailing Address (Street or PO Box, City, State, Zip Code) <i>1020 Main Ave. Anywhere, WI 55555-5555</i>		
Physical Location of Transferred Business <i>Same</i>		Incorporated in the State of _____
List Names of Partners, Members or Stockholders <i>John Q. Employer</i>	Social Security Number <i>123-45-6789</i>	Ownership Percentage of Each <i>100%</i>

## 2. New Owner/Operator

Employer Legal Name <i>John Q. Inc.</i>	WI UI Account Number	Telephone Number <i>( 111 ) 111-1111</i>
Trade Name <i>Acme Widgets</i>	Federal ID Number <i>98-7654321</i>	Form of Ownership (Check one) <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____
Current Mailing Address (Street or PO Box, City, State, Zip Code) <i>1020 Main Ave. Anywhere, WI 55555-5555</i>		
List Names of Partners, Members or Stockholders <i>John A. Employer Jane R. Employer</i>	Social Security Number <i>123-45-6789 987-65-4321</i>	Ownership Percentage of Each <i>50% 50%</i>

## 3. Relationship Between Parties in 1 and 2 Above

Are the parties the same or related (i.e., married; parent/child; common partners/stockholders/officers; parent/subsidiary)?

☒ Yes If Yes, Identify the relationships(s) *same owners*

☐ No

## 4. Effective Dates

Date Transfer Became Effective	MO.	DAY	YR.	Business LAST operated by FORMER OWNER/OPERATOR	MO.	DAY	YR.	Business FIRST operated by NEW OWNER/OPERATOR	MO.	DAY	YR.
	<i>01</i>	<i>01</i>	<i>02</i>		<i>12</i>	<i>31</i>	<i>01</i>		<i>01</i>	<i>01</i>	<i>02</i>

## 5. Option for New Owner/Operator

You may have an option to acquire the UI experience of the former owner. An application to acquire this experience must be filed by the appropriate due date (see chart to the right).	If the date of change is:	You must apply by:
Check one of the following statements: <input checked="" type="checkbox"/> This is an application to acquire the UI account experience. <input type="checkbox"/> New owner does not want to acquire the account experience. <input type="checkbox"/> Request additional information about this option.	Jan. 1 to March 31 April 1 to June 30 July 1 to Sept. 30 Oct. 1 to Dec. 31	July 31 Oct. 31 Jan. 31 April 30

**This Form Must Be Completed on Both Sides and Signed Before Mailing**

UCT-115 (R. 05/2002)

**EXAMPLE 16 - CONTINUED****6. Method of Transfer**

<input type="checkbox"/> Sale	<input type="checkbox"/> Foreclosure	<input checked="" type="checkbox"/> Reorganization (Change of Legal Form)	<input type="checkbox"/> Management Contract
<input type="checkbox"/> Lease	<input type="checkbox"/> Cancellation of Lease	<input type="checkbox"/> Merger or Consolidation	<input type="checkbox"/> Sale of Corporate Stock
<input type="checkbox"/> Inheritance	<input type="checkbox"/> Bankruptcy Sale	<input type="checkbox"/> Receivership	<input type="checkbox"/> Other _____

**7. Assets Transferred**

<input type="checkbox"/> Real Estate	<input type="checkbox"/> Machinery & Equipment	<input type="checkbox"/> Franchises & Licenses	<input type="checkbox"/> None
<input type="checkbox"/> Inventories	<input type="checkbox"/> Furniture & Fixtures	<input type="checkbox"/> Goodwill	<input checked="" type="checkbox"/> Other <i>all aspects of the business</i>
<input type="checkbox"/> Contracts	<input type="checkbox"/> Accounts Receivable	<input type="checkbox"/> Customer Lists	

**8. Continuation of Business**

Has the new owner/operator continued to operate the same business activity:	Without interruption?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
	In the same location?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

If either answer is **No**, explain fully and give address of new location:

**9. Number of Employees**

How many employees worked in the <b>TRANSFERRED BUSINESS</b> just prior to transfer?	How many employees continued with the new/owner operator?
<u>5</u>	<u>5</u>

**10. Identify Nature of Business Transferred**

What specific business activity was transferred?
<i>Incorporated the sole proprietorship</i>

**11. Total or Partial Transfer**

<input checked="" type="checkbox"/> Total transfer of former owner/operator's Wisconsin business operations.
Will the former owner/operator continue to have payroll or employees after the transfer date? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If Yes, explain why:
AND estimate last employment date:
<input type="checkbox"/> Partial transfer of former owner/operator's Wisconsin business operations. Under section 108.16 account experience is not transferred to the new owner/operator for most partial transfers.

**12. Required Signature**

Name of Contact Person	Telephone Number	Submitted on behalf of:
<i>John Q. Employer</i>	<i>( 111 ) 111-1111</i>	
Signature(s)	Date Signed	
<i>John Q. Employer</i>	<i>6/17/02</i>	<input type="checkbox"/> Former Owner/Operator
<i>Jane R. Employer</i>	<i>6/17/02</i>	<input type="checkbox"/> New Owner/Operator
		<input checked="" type="checkbox"/> Both



#### D. When You Must Take Over the UI Account Experience of the Former Owner/Operator

If a transfer occurs between employers that are owned or controlled by similar interests or members of the same immediate family, taking over the UI account experience of the former owner/operator is mandatory. Some examples are a sole proprietor incorporating his or her business, a subsidiary corporation merging with the parent, and a person transferring a business to a spouse, child or parent or a seller and a buyer who have common ownership or control.

If a transfer occurs between employers that are owned and controlled by unrelated interests, taking over the UI account experience of the former owner/operator is optional. To qualify for this option, the new owner/operator must file a written application by the contribution report deadline for the quarter following the quarter in which the transfer occurred.

##### Application Deadline:

If date of change is	You must apply by:
Jan. 1 to March 31	July 31
April 1 to June 30	Oct. 31
July 1 to Sept. 30	Jan. 31
Oct. 1 to Dec. 31	April 30

Because of this application deadline, it is important that employers notify us immediately of transfers and acquisitions of business or assets.

#### E. Effects of Taking Over a UI Account

- The former owner's/operator's (positive or negative) UI account balance is transferred to the new owner/operator;
- The former owner's/operator's tax rate(s) and rate factors are transferred to the new owner/operator;
- The former owner/operator's reported payroll for meeting the taxable wage base in the transfer year is transferred to the new owner/operator.

- Any future benefits based on employment with the former owner/operator are charged to the new owner/operator; and
- Both the former owner/operator and new owner/operator are responsible for any outstanding tax liability of the former owner/operator.

#### F. UI Tax Rates If You Take Over An Account

- A new owner/operator who takes over the UI account of the former owner/operator and is not already an employer under UI law, is assigned the tax rate and tax rate factors of the former owner/operator;
- A new owner/operator who is not already an employer under the UI law and who takes over two or more UI accounts at the same time, is assigned a tax rate based on the combined tax rate factors of each of the former owners/operators; and
- A new owner/operator who is already an employer under the UI law keeps the UI tax rate of its original business for the year in which the transfer took place. However, the tax rate for all future years will be based on the combined rate factors of both employers.

#### G. Becoming a Newly Covered Employer Without Taking Over the UI Account of the Former Owner/Operator

If you are a new owner/operator of a business but are **not** taking over the UI account of the former owner/operator, and are **not** already an employer under the UI law, you become an employer under the Wisconsin UI law as of the date of the transfer.

As a newly covered employer, you will have all other aspects of a new UI employer including:

- The tax rate for new employers for the first three years.



- The first UI tax report deadline, which is:
  - ✓ The deadline of the quarter following the quarter in which the employer became covered; or
  - ✓ January 31, for those employers who became covered in the fourth quarter of the year.

To obtain more information on business transfers and taking over the UI account of the former owner/operator, contact us at:

E-mail: [taxnet@dwd.state.wi.us](mailto:taxnet@dwd.state.wi.us)

Internet:

<http://www.dwd.state.wi.us/uitax/default.htm>

or

Bureau of Tax & Accounting  
Division of Unemployment Insurance  
P.O. Box 7942  
Madison, WI 53707

or

Telephone: (608) 261-6700  
FAX: (608) 267-1400

Deaf, hearing or speech-impaired callers may reach us through WI TRS.

## **7 AUDITS OF EMPLOYER RECORDS**

### **A. Audit Selection**

To assure that employers are reporting payroll properly, department auditors conduct routine periodic examinations of employer records. Records of nonsubject employing units also are examined to determine whether coverage is required.

Your business may be selected for an audit to determine compliance with UI reporting requirements. There may be specific audit objectives that could range from obtaining delinquent reports, to investigating alleged independent contractor issues or suspected UI benefit fraud. Your auditor can tell you the reason for the audit.

### **B. Statutory Authority for Audit**

Every employer is required to keep records showing full name, address, social security number and wages/payments of individuals performing services for pay. Payroll records and all subsidiary records deemed necessary must be available for inspection by an auditor at any reasonable time. This also includes computer records in machine readable format (magnetic tape or electronic disk), of which a copy may be taken to another location for the purpose of data retrieval.

Wisconsin UI law permits the estimation of payroll when an employer's records are not complete or not made available to the auditor. There are penalties for refusing or failing to keep records required by the department, or knowingly making false statements or reports. We can subpoena records if they are not made available voluntarily.

### **C. What to Expect**

Auditors routinely examine the accuracy of gross wages, exclusions and other reported information to verify that payroll is correctly reported for UI purposes. The auditor looks at a variety of documents and records that

may contain payroll or payment for services type of information. Payments to any workers for providing services may be considered payroll for UI purposes. The auditor will make this determination based upon the Statutes.

Auditors also investigate wages involved in establishing benefit claims and investigate payments made to benefit claimants.

The length of time that the audit takes depends on the size of the employer, the condition of the records and the number of problems encountered. The field work of most audits will probably be completed in approximately one half day.

The auditor will discuss the results of the audit with you. A written audit report is generated from the auditor's computer and if your account is adjusted, you will be given a copy of "Proposed Audit Adjustments". This audit proposal is subject to review and processing before the actual "Initial Determination" or "ID" is mailed to you from Madison. The "ID" is an appealable document.

### **D. Your Right to Appeal**

If you disagree with the audit findings, you can discuss your questions or concerns with the auditor. You can also discuss your case with an Audit Supervisor.

You have the right to appeal any Initial Determination issued by our department. To do so, mail your written appeal to the address listed on the ID within the 21-day appeal period. For more information see Section 3 Appeals, in this Employer Handbook.

### **E. Auditor as a Resource**

Auditors are available to assist you in understanding your obligations and reporting requirements under Wisconsin's UI law. They may also be able to answer your questions regarding UI benefits. To obtain more specific information about audits of employer records or to request our

pamphlet, "Preparing For Your UI Audit"  
(UCT-8296-P), contact us at:

Audit Section  
Bureau of Tax & Accounting  
Division of Unemployment Insurance  
P.O. Box 7942  
Madison, WI 53707

**Or**

Telephone: (608) 266-3180  
FAX (608) 267-1400

Deaf, hearing or speech-impaired callers  
may reach us through WI TRS.

# SECTION 3 - APPEALS

## 1 APPEAL TRIBUNAL HEARINGS

### A. BENEFIT CASES

#### 1. Introduction

**Right to appeal.** After an individual's claim for benefits is taken over the phone, a determination will be mailed to both parties (the employer and the claimant). If you disagree with the determination regarding the claimant's eligibility for unemployment benefits, you have the right to make an **appeal**, which is a written request for a hearing.

**Hearing.** A hearing gives the parties the chance to present their cases before an **administrative law judge** or **ALJ**, who is an attorney. The ALJ conducts the hearing and makes sure that each side has the opportunity to present evidence and give testimony.

The **ALJ's decision**, also called an **Appeal Tribunal Decision** or **ATD**, can change the ruling made in the determination. Having a hearing is like "starting from scratch," as if the determination was never made. Only evidence and testimony presented at the hearing will be considered by the ALJ.

Although the hearing is not a court trial, it *is* a formal proceeding. Witnesses are sworn to tell the truth. Statutory and common law rules of evidence are not controlling. Administrative procedural rules on burden of proof, cross-examination, and limits on the use of hearsay evidence are followed.

#### 2. How to Appeal

##### a. Filing an appeal

- An appeal must be in writing. To appeal, you must write to the

department stating that you are appealing a determination.

- Include a copy of the determination or identify the determination by its nine-digit number located in the upper left-hand corner of the page.
- Include the claimant's name and social security number, as well as the name of your place of employment and actual worksite address.
- Include dates and times when you and your witnesses and representatives cannot be available for a hearing. The department will attempt to accommodate your request.
- Indicate any special needs such as an interpreter or other accommodations needed due to disability.
- You, your agent, or your attorney must sign the appeal.
- The appeal should be delivered during office hours, mailed, or faxed to the hearing office listed on the back of the determination under WHERE TO FILE AN APPEAL.

**Deadline.** The appeal must be **post-marked or received within 14 days** of the date on which the determination was issued. The deadline is printed on the determination. The person appealing is called the **appellant**. The person responding to the appeal is called the **respondent**.

## b. Late appeals

An appeal that is received or postmarked **after** the deadline specified on the determination is considered a **late appeal**. The hearing office will schedule a hearing to take testimony about why the appeal was late and possibly the merits of the case.

**Reasons beyond an appellant's control.** The ALJ will determine if the appeal was late for a reason beyond the appellant's control. Work or personal obligations, being out of town, or misreading or misunderstanding the determination generally **are not** considered to be reasons beyond an appellant's control and the ALJ will dismiss the appeal. The determination will remain the final disposition of your case.

**Hearing on the merits.** If the appellant proves that the reason for the late appeal was beyond his or her control, the ALJ will proceed to the merits of the case or will order that a later hearing be scheduled.

## 3. Scheduling and Notice of Hearing

### a. Scheduling a hearing date

Once a timely request for a hearing for appeal is received, a hearing is scheduled by one of the four regional UI hearing offices. (Hearing office addresses and telephone numbers may be found in Appendix A of this section.) A hearing is usually scheduled within a few weeks after an appeal has been filed.

Parties will be sent a **Notice of Hearing** at least 5 days in advance of the hearing. The Notice contains important information you will need to know about the scheduled hearing, including:

- the **time, date, and location of the hearing**
- whether the parties will appear in person or by telephone
- what issue(s) will be dealt with at the hearing

To see **sample hearing notices**, see Appendix B in this section.

**Questions before the hearing.** If you have questions about the issue(s) before the hearing, contact the hearing office listed on the Notice of Hearing.

**Please read BOTH SIDES OF THE HEARING NOTICE CAREFULLY.** Make sure you understand the specified issue or issues and prepare your case with those issues in mind.

### b. Scheduling accommodations

When you file an appeal or are notified that the claimant has filed an appeal, **contact the hearing office immediately** to request scheduling accommodations if you have scheduling conflicts in the coming month, such as a pre-planned trip, convention, medical appointment, court date, etc. The **hearing office cannot promise** any specific date and time, but it **may** be able to schedule around the conflict.

However, keep in mind that **parties are expected to make the necessary arrangements** to attend the hearing, including taking time off from work or school.

**Postponements of scheduled hearings are granted *only for exceptional circumstances*** and must be requested as soon as the need for postponement becomes known.

### c. Withdrawals

The appellant may withdraw the appeal at any time before a decision on the merits is issued. **A withdrawal may be by telephone or in writing** to the hearing office listed on the Notice of Hearing.

The determination, which is the last decision made by the department, will remain in effect and become final without further appeal rights.

**Ensuring that a hearing occurs.** A party who wants to ensure that there is a hearing in a case is advised to file his or her own appeal, even if the other party has also filed one. The hearing will not occur if the first party to file withdraws his or her appeal unless the other party also appealed in a timely fashion.

## 4. Attendance at the Hearing

### a. Introduction

Generally, both the claimant and the employer should attend the hearing. However, an employer is not required to attend if the issue in dispute was raised by the department, such as why the claimant failed to follow required filing procedures or did not accept a valid job offer from a different employer. Contact the hearing office listed on the Notice of Hearing if you have a question about the need to attend.

**Follow the instructions on your hearing notice.** You must report in person if you are scheduled to appear in person. **If you are scheduled to appear by telephone, you must be available to be reached at the telephone number you provide the hearing office.**

### b. Failure to appear at the hearing

**Appellant fails to appear.** If the appellant (whether claimant or

employer) does not attend the hearing, then the appeal is dismissed. The determination, which is the last decision made by the department, remains in effect and becomes final (unless good cause for failing to appear is shown). The ALJ will wait 15 minutes before dismissing the appeal.

**Respondent fails to appear.** A respondent who does not attend the hearing gives up the chance to present evidence and testimony at the hearing (unless good cause for failing to appear is shown). The ALJ will wait five minutes before proceeding with the hearing without the respondent.

**Good cause for failing to appear.** If a party fails to appear for a hearing but believes there was good cause for failing to appear, he or she may provide a written explanation of the reasons for not appearing. Submit the written explanation to the hearing office at any time before the decision is issued and within the 21-day appeal period after the decision is mailed. The ALJ will decide whether to schedule a hearing on the nonappearance issue only, or whether to schedule a hearing on the nonappearance issue and conditionally on the merits of the case.

5. A new hearing on the merits of a case will be scheduled only if good cause for not appearing is established. A person's illness, an accident, or unexpected circumstances that would prevent a person from attending a hearing may be good cause. Forgetting about the hearing, writing the wrong date on your calendar, getting lost, or getting stuck in traffic generally are not considered to be good cause.

## 5. Telephone Hearings

The department may conduct telephone hearings, that is, hearings in **which one or both of the parties appear by telephone**. (A hearing in which only a non-party witness appears by telephone is not considered a telephone hearing.)

**The department makes the final decision on whether a hearing will be by telephone or in person.** To request a telephone hearing, the appellant must ask for one in the request for appeal. Alternatively, the respondent must request a telephone hearing within five days of the date on which the **Acknowledgment of Appeal** (the notice that an appeal has been filed) was sent.

A telephone hearing will be presumed suitable when one or more of the parties is located 40 miles or more from the hearing location (which may be different than the hearing office that scheduled the hearing) or when all parties request a telephone hearing.

Considerations in deciding whether a telephone hearing is suitable include whether undue prejudice would result, whether it would allow full and effective cross-examination, the complexity of the issue(s), the expected length of the hearing, the number of witnesses, and the number and complexity of potential exhibits.

Testimony is taken and recorded over the phone; otherwise, all aspects of the hearing remain the same. There are various pros and cons to telephone hearings (For a list of things to think about before requesting a telephone hearing, see Appendix A.)

**Appearing in person instead of by phone.** A party or witness who is scheduled to appear by telephone may appear in person if he or she notifies the hearing office **in advance**. **A party or witness that is to be contacted by telephone must provide the hearing**

**office with a telephone number at which he or she can be reached at the time of the hearing.** If that person is not able to be reached at the scheduled time, the appeal may be dismissed or the hearing may proceed without the person or party that was to be phoned. If you plan to have any witnesses, you should contact the hearing office so that arrangements can be made for a conference call.

**Submission of exhibits for a telephone hearing.** Copies of relevant documents in the hearing file are sent to the parties before the hearing is scheduled. **Any additional documents that a party wants considered by the ALJ during the hearing must be sent to the other party and the hearing office in ADVANCE of the hearing.** Documents that are not properly submitted to the hearing office and the other party may be excluded from consideration by the ALJ.

## 6. Preparing for the Hearing

### a. General information

**IMPORTANT:** All appeal levels above the hearing level use the record from the hearing to make their decisions. As a result, **it is important to bring and present all relevant information at the hearing.** Since you may get only a few days notice that your hearing has been scheduled, it is *very* important to begin preparing the case right away.

A party may present his or her own case at the hearing or may have an attorney or other representative to present the case and question witnesses. If a party plans to have an attorney or representative at the hearing, that individual must contact the hearing office as soon as possible.

To attend a hearing to see what one is like, contact the hearing office.



To obtain a copy of a tape recording of a hearing, call (608) 266-3174. There is a \$7.00 per tape fee.

**Preparing your case.** Prior to the hearing, it is helpful to prepare notes of the facts involved in the case for reference during the hearing. Parties should also write down questions for the other party and important points he or she wishes to make to the ALJ.

Because notes are used only to refresh the memory of the notetaker, no party will be allowed to read aloud from them as testimony, nor will any notes be marked as exhibits.

**Reviewing your file.** A party may review the UI Division file of his or her case at the hearing office listed on the "Notice of Hearing". To make sure the file is available, please call the office in advance. A party may also receive a copy of the file through the mail. Call the hearing office to request copies.

**Research.** Selected Appeal Tribunal Decisions (ATDs) issued in other hearings are available in a searchable database at [www.dwd.state.wi.us/uiibola/bola/atds/ATDsearch.htm](http://www.dwd.state.wi.us/uiibola/bola/atds/ATDsearch.htm).

**Prior LIRC and court decisions on the issue in your case.** Summaries of court decisions are gathered in multiple volumes of the Unemployment Compensation Digest. These are available at most public libraries, law libraries, and from the department. The Digest is also available at any of the hearing offices or at the administrative office (GEF-1 Building, 201 E. Washington Avenue, Room 331X, Madison). The 1991-94 digest may be found at LIRC's website <http://www.dwd.state.wi.us/lirc/default.htm>. A number of prior LIRC decisions may also be found at LIRC's website. You can review these as well, but keep in mind that **except in most tax cases, LIRC decisions are not precedent-**

**setting.** (For more information on precedents in tax cases, see sec. B.10 below.)

**b. Burden of proof and level of certainty required**

Who has the "burden of proof" (that is, who must show that a particular thing is true) depends on the issue or issues involved in that particular case.

Remember that **there is a statutory presumption that a claimant is eligible** for benefits, **unless a specific disqualification** applies.

If a claimant has been discharged, then it is up to the employer to prove that the person is not eligible because she or he was fired for misconduct. It is the **employer's burden** to prove that the reason(s) for the discharge constitutes misconduct.

However, when someone quits a job, the general rule is that a claimant is ineligible for benefits until certain requalifying requirements are met. The **claimant then has the burden** of proving that he or she is eligible because one of the exceptions to the general quit rule applies or because he or she has met the requalification requirements.

**Preponderance of the evidence.**

The vast majority of cases involve proof by a "preponderance of the evidence". This means that whoever has the burden of proof must show that it is more probable than not that the claim that the party is making is true. For example, if an employer is trying to prove that an employee was fired for misconduct, the employer must convince the ALJ that it is more probable than not that the claimant engaged in misconduct for which he or she was fired.

**Clear and convincing evidence.** If the employer claims that the person engaged in some criminal behavior (such as theft), then "clear and

convincing evidence” must be provided. This level is higher than “by a preponderance” but is not as high as “beyond a reasonable doubt”. It is a degree of proof that requires a firm belief or conviction in the mind of the ALJ that what you claim is correct.

### c. Witnesses

Ask people who have actual personal knowledge and were present to see and hear the events or facts to which they are testifying to be witnesses.

**An affidavit or written statement (even if notarized) cannot substitute for the personal appearance of a witness.** The witness must be present at the hearing or appear by telephone, be sworn in, and subject to questioning by the ALJ and the other party.

**Hearsay.** The ALJ cannot make any findings based solely on hearsay testimony, that is, testimony not within the witness’s own personal knowledge.

Example: If you want to present evidence that a worker hit another worker, you should have either the worker who was hit or an eyewitness testify. Both the worker who was hit and the eyewitness have personal, firsthand knowledge of what happened (“Joe hit me”, or “I saw Joe hit him.”), rather than secondhand knowledge or hearsay from a supervisor (“The worker reported to me the next day that Joe hit him.”).

**Repetitious testimony.** The ALJ will limit repetitious testimony. If several people witnessed a particular incident, you do not have to bring them all. Choose one or two with the best information.

**Relevant testimony.** The ALJ will not permit testimony from witnesses that is not relevant or not material to the issue(s) involved in the case.

Relevant evidence is evidence that tends to make any important fact more probable than without the evidence.

**Subpoenas.** If a party is unsure whether a witness will come to the hearing, he or she can require the witness to attend by obtaining a subpoena. For more information about subpoenas, see sec. A.6.f. below.

### d. Exhibits

A party may wish to introduce documents or other materials such as payroll or attendance records, check stubs, letters, warnings, medical excuses, work rules, work schedules, reports, photographs, video or audio tapes, charts, objects, sample products, etc., to support a case. However, the ALJ may refuse to accept irrelevant evidence that does not make an important fact more probable than without the evidence.

**Photocopies** may be submitted, but the original documents should be brought to the hearing to confirm the authenticity of the photocopies. Generally, the person responsible for creating or keeping the records should be present at the hearing to identify, authenticate, and testify about them.

**Supplying your own video or audio equipment.** If a video or audio recording is important to prove your case, **you must supply the equipment** to play the taped material at the hearing and submit the tape(s) as part of the record while the appeal is pending (after which it may be returned to you).

**e. Medical evidence, labor market information or expert testimony and forms**

When the department needs to consider medical information in making a decision, it will send out a **standard form UCB-474, “Medical Report to Determine Unemployment Insurance Eligibility”**, for completion by the claimant and his or her doctor. A copy of the completed form is generally provided to both parties before the hearing.

**Medical evidence.** A certified or verified report by a qualified expert is considered *prima facie* evidence, that is, evidence sufficient to establish the fact at issue unless contradicted and overcome by other evidence. Accordingly, if the doctor returns a **properly completed UCB-474**, then his or her presence at the hearing is not required.

An employer may wish to subpoena the doctor or present an alternate certified or verified report by a qualified expert (or perhaps subpoena a company doctor who examined the claimant) to rebut what the claimant’s doctor has said. To see a copy of this form, see Appendix B.

**Labor market evidence.** In determining a claimant’s availability for or ability to work, the department will request labor market information from labor market analysts employed by the state. Labor market analysts are sometimes called as witnesses at hearings. However, in most cases the labor market analysts are able to provide the necessary information on standard forms that can be considered evidence. In such cases the labor market analyst need not appear at the hearing. A copy of the completed form may be available for review before the hearing, if time allows. If the form was not available for viewing before

the hearing and you want to rebut the form, you may ask the ALJ to continue the hearing on a later date. This provides a party with the opportunity to subpoena the labor market analyst or to present other expert testimony about the information in the labor market analyst’s report. To see a copy of this form, see Appendix B at the end of this section.

**Drug test evidence.** In cases involving drug tests, the department may send out its form for completion by the specimen collector and the drug testing laboratory. This certified or verified report is considered *prima facie* (sufficient) evidence of the drug test result, that the result was valid, and that the drug test procedures met certain standards. **A copy of the drug test report received from the lab is not sufficient.** If an employer’s case involves a drug test and he or she has not received the forms, call the hearing office listed on the “Notice of Hearing” immediately. To see a copy of these forms, see Appendix B at the end of this section.

**f. Subpoenas**

If a witness seems reluctant to appear at the hearing voluntarily or if you wish to obtain specified documents, you may ask the hearing office to prepare a subpoena form for you. An attorney representing you may also issue a subpoena. A subpoena requires the witness to appear or requires presentation of the requested documents.

You are responsible for serving the subpoena before the hearing and for providing the required witness fee and mileage payment to the witness. The hearing office will provide further information about serving the subpoena when giving you the form.

## 7. Prehearing Conferences

ALJs may schedule prehearing conferences pursuant to DWD 140.07. However, they will be used only in the most complex cases.

Following the conference, the ALJ will issue an order about such matters as stipulations about facts (both sides agreeing that certain facts are true), limitations on the number of witnesses, stipulations about evidence, and any other matters that might assist in the disposition of the appeal.

## 8. The Hearing

### a. Accessibility

Most of the hearing locations throughout the state are accessible to persons with physical disabilities. If certain accommodations are necessary to meet your physical needs, you should contact the hearing office immediately so that arrangements can be made.

If you need an interpreter to properly present your case, you should immediately contact the hearing office.

People who are deaf, hard of hearing, or speech-impaired who use a TTY (text telephone) or PC (personal computer) to communicate can contact the hearing office by first calling the WI TRS (Wisconsin Telecommunications Relay System) at 1-800-947-3539.

### b. Hearing procedure

Although all UI hearings are open to the public, it is very unusual for a person unrelated to your case to attend. A record is made of the hearing by tape recording. To make sure that a good record of the hearing is made, it is important to speak loudly and clearly, not rustle papers,

and not interrupt, argue or talk at the same time as someone else.

The ALJ will introduce himself or herself, identify the people in the hearing room, explain the hearing procedures, introduce the hearing by summarizing the determination issued by the department, define the issue(s) involved in the case, and ask both parties for brief statements about their positions. The brief statement is not intended to include all the details of your case. Rather, it should provide a quick description of what you are claiming. Two examples are: "I believe the claimant quit" or "I discharged the claimant for misconduct."

The ALJ will determine the order in which the parties and any witnesses testify. Parties and witnesses will be sworn in before they testify. The ALJ is responsible for getting all the information necessary to understand the facts of your case and make a sufficient record of testimony and other evidence presented in order to make a decision in your case. Accordingly, the ALJ will question you and your witnesses.

**Cross-examination.** In addition to presenting his or her own testimony, a party will be given a chance to ask questions of the other party and his or her witnesses (called cross-examination). It may be helpful to bring a pen and paper to take notes during the testimony. The other party may also cross-examine you and your witnesses.

Cross-examining a witness involves asking questions about that person's testimony or getting him or her to provide additional information important to your case. It does *not* involve providing your own testimony about what happened (you will get your own chance to do that).

For example, the claimant's witness might testify that he worked with the claimant on the same shift and did not see him smoking. You can cross-examine the witness by asking questions such as "Were you with the claimant during the entire shift?" but cannot argue or rebut what he said (by saying, "The supervisor told me he was smoking on the shop floor").

**Additional witnesses** who have knowledge of the case **may also be called**. These may include UI Division employees, department labor market analysts, etc.

**Duties of the ALJ.** The ALJ is responsible for controlling the hearing, making sure that the rules of evidence are followed, and protecting the due process rights of both parties. The ALJ may order that witnesses be sequestered (remain outside the hearing room while other witnesses testify) so that the witnesses are not influenced by the testimony of other witnesses. The ALJ may limit or exclude the testimony of witnesses if the testimony is repetitive, irrelevant, immaterial, and/or based solely on hearsay. (For more information on hearsay, see sec. A.6.c. above.)

After both parties have had the chance to present evidence and witnesses, the ALJ will end the hearing.

## 9. After the Hearing

After the hearing, the ALJ will review the testimony and the exhibits received at the hearing, decide how the unemployment insurance law applies to the facts, and issue a written decision. The ALJ's decision will be based **solely** on what was said and the evidence presented at the hearing.

Ordinarily in a benefits case, you will be sent a copy of the ALJ's decision within **two weeks** after the hearing. **If you haven't received a benefits decision**

**within three weeks, contact the hearing office.** This is important to avoid missing a deadline of any further appeals of your case.

**Contradictory evidence.** People are sometimes confused when they get a decision because it looks to them like the ALJ got the facts wrong in the decision. This confusion is usually because two different versions of what happened were presented at the hearing. Especially when the evidence is one person's testimony against another person's, deciding which version of the facts is more credible can be difficult. The ALJ will make the finding of facts as he or she has been convinced they occurred. If it looks like the decision missed some facts or states things you testified didn't happen, that ALJ probably concluded that the testimony of the other party's witness concerning that particular fact was more credible.

**It is important to recognize that a decision in a benefit case DOES NOT decide your UI TAX STATUS.**

Example: A benefit decision is issued stating that Ann Smith was an employee and not an independent contractor. That decision will not automatically decide that issue for the employer's UI tax purposes. The issue involved in the benefit case is not whether you are liable for UI taxes; it is whether the claimant is eligible for benefits.

## 10. Further Appeals

The decision of the ALJ may be appealed to the Labor and Industry Review Commission (LIRC), and LIRC's decision may be appealed to the courts. For detailed information, see Parts 2 and 3.

## B. TAX OR STATUS CASES

### 1. Introduction

If you disagree with a determination regarding your liability for taxes or status as an employer, you have the right to appeal the determination by requesting a hearing before an administrative law judge (ALJ). Unlike appeals of benefit cases in which a person claiming benefits is involved, the parties involved in tax cases are the department and the employer.

**At the hearing.** The department will be represented by an attorney. However, the department's attorney has nothing to do with scheduling hearings or with postponements or other changes once the hearing has been scheduled.

An ALJ, who is an attorney, conducts the hearing and makes sure that both you and the department have the opportunity to present your cases. This is important because the ALJ's decision may change the previous determination ruling on employer liability or status. Having a hearing is like "starting from scratch," as though the earlier determination were never made. Only evidence and testimony presented at the hearing will be considered by the ALJ.

Although the hearing is not a trial, it *is* a formal proceeding. Witnesses are sworn to tell the truth. Statutory and common law rules of evidence are not controlling. Administrative procedural rules on burden of proof, cross-examination, and limits on the use of hearsay evidence are followed.

### 2. How to Appeal

#### a. Filing an appeal

- A request to appeal a determination must be in writing. To appeal, you must write to the department stating that you are appealing a determination.
- Include a copy of the determination or clearly identify

the determination by its nine-digit number located in the upper left-hand corner.

- Include dates and times when you and your witnesses and representatives are not available for a hearing. The department will try to accommodate your request.
- Indicate any special needs such as an interpreter or other accommodations needed due to disability.
- You, your agent, or your attorney must sign the appeal.
- The appeal should be mailed, faxed, or delivered during office hours to the hearing office listed on the back of the determination under WHERE TO FILE AN APPEAL.

**Deadline.** A written request for a hearing (appeal) must be postmarked or received **within 21 days** of the date on which the determination was issued. The deadline is printed on the determination. The person appealing is called the **appellant**. The person responding to the appeal is called the **respondent**.

#### b. Late appeals

See section A.2.b. above, which deals with benefit cases for information on late appeals.

### 3. Scheduling and Notice of Hearing

#### a. Scheduling a hearing date

All hearings are scheduled by the Madison Hearing Office and held in various locations throughout the state.

The hearing office addresses and telephone numbers may be found in Appendix A.

**Notice of Hearing.** Parties will be sent a **Notice of Hearing** at least 5 days in advance of the hearing. The Notice contains important information you will need to know about the scheduled hearing, including:

- the **time, date, and location of the hearing**;
- whether you will appear in person or by telephone;
- what issue(s) will be taken up at the hearing.

To see **sample hearing notices**, see Appendix B in this section.

**Questions before the hearing.** If you have questions about the issue(s) before the hearing, contact the hearing office listed on the Notice of Hearing.

**PLEASE READ BOTH SIDES OF THE HEARING NOTICE CAREFULLY.** To see sample hearing notices, see Appendix B.

The Notice of Hearing will tell you what issue(s) will be taken up at the hearing. Make sure you understand the specified issue(s) and prepare your case with those issue(s) in mind.

#### **b. Scheduling accommodations**

When you file an appeal or are notified that the claimant has filed an appeal, **contact the hearing office immediately to request scheduling accommodations** if you have scheduling conflicts in the coming month, such as a pre-planned trip, convention, medical appointment, court date, etc. **The hearing office cannot promise** any specific date and time, but it **may** be able to schedule around the conflict.

**However, keep in mind that parties are expected to make the**

**necessary arrangements to attend the hearing, including taking time off from work or school.**

**Postponements of scheduled hearings are granted *only for exceptional circumstances*** and must be requested as soon as the need for postponement becomes known.

#### **c. Withdrawals**

The appellant may withdraw the appeal at any time before a decision on the merits is issued. If the appeal is withdrawn, no hearing will be conducted unless the other party has also filed an appeal. The determination, the last decision made by the department, remains in effect and becomes final without further appeal rights. A withdrawal may be made by phone or in writing to the hearing office listed on the Notice of Hearing.

### **4. Attendance at the Hearing**

#### **a. Introduction**

**In tax or status cases it is very important for you attend the hearing.** These cases require detailed knowledge about your business that probably only you can provide.

**Follow the instructions on your hearing notice.** You must report in person if you are scheduled to appear in person. If you are scheduled to appear by telephone, you must be available to be reached at the telephone number you provide to the hearing office. Make sure that you **arrange with the hearing office** if you decide to appear in person, **but you have been scheduled to appear by telephone.**

For more information on telephone hearings, see sec. B.5.



## **b. Failure to appear at the hearing**

**Appellant fails to appear.** If the appellant does not attend the hearing, the appeal is dismissed. The determination, which was the last decision made by the department, remains in effect and becomes final (unless good cause for failing to appear is shown). The ALJ will wait 15 minutes before dismissing the appeal.

**Respondent fails to appear.** If the respondent does not attend the hearing, he or she gives up the chance to present evidence and testimony at the hearing (unless good cause for failing to appear is shown). The ALJ will wait five minutes before proceeding with the hearing without the respondent.

**Good cause for failure to appear.** If you do not appear for a hearing and feel that you had good cause for failing to appear, you may provide a written explanation of your reasons for not appearing. This written explanation may be submitted at any time before the decision is issued and within the 21-day appeal period after the decision is mailed. The ALJ will decide whether to schedule a hearing on the nonappearance issue only, or whether to schedule a hearing on the nonappearance issue and conditionally on the merits of the case.

A new hearing on the merits of your case will be scheduled only if you establish good cause for not appearing. A person's illness, an accident, or unexpected circumstances that would prevent a person from attending a hearing may be good cause. Forgetting about the hearing, writing the wrong date on your calendar, getting lost, or getting stuck in traffic generally are not considered to be good cause.

## **5. Telephone Hearings**

A telephone hearing is one in which one or both parties appear by telephone.

**Telephone hearings are not typically scheduled in tax cases because of the complexity of the cases and the number of exhibits usually involved.**

A telephone hearing may be requested at any time, although the sooner the better. **Be sure to let the hearing office know you are requesting a telephone hearing for a tax case.** This will give the department advance notice to schedule your hearing at a location with telephone hook-ups.

For complete information on telephone hearings, see A.5.

## **6. Preparing for the Hearing**

### **a. General information**

See section A.6., which deals with benefit cases.

If you want to attend a hearing or get a copy of a tape recording of a hearing, be sure you let the person you contact know that you are interested in a **tax** hearing.

### **b. Settlements and compromises**

Under very limited circumstances, the department may settle a pending case or compromise on the amount your business (or you individually) owe in taxes (or reimbursements if you are a reimbursable employer), interest, penalties, and costs. Administrative rule DWD 113 discusses when such agreements may be made.

A copy of this administrative rule may be obtained at most public libraries, at the UI Division web page <http://www.dwd.state.wi.us/uibola/>, or by contacting the UI Bureau of Legal Affairs at (608) 266-3189.

**a. Burden of proof and level of certainty required**

Who has the “burden of proof” (that is, who must show that a particular thing is true) depends on the issue(s) involved in that particular case. For example, there is a presumption that a worker is an employee (and not an independent contractor), unless you prove to the department that the worker is not an employee. Therefore, it is the employer's burden to prove that the worker is not an employee.

**Preponderance of the evidence.**

The vast majority of cases involve proof by a “preponderance of the evidence.” This means that whoever has the burden of proof must show that it is more probable than not that whatever the party claims is true. For example, if you are trying to prove that certain wages shouldn't be counted as wages for tax purposes because they were paid for agricultural labor, you must convince the ALJ that it is more probable than not that the work performed was agricultural labor.

**b. Witnesses**

Ask people who have **firsthand knowledge** of your case (not just what someone told them) to appear as your witnesses. They should have actual, direct, personal knowledge of whatever they are testifying about.

**An affidavit or written statement (even if notarized) cannot substitute for the personal appearance of a witness.** The witness must be present at the hearing or appear by telephone, be sworn in and subject to questioning by the ALJ and the other party.

**Hearsay.** The ALJ cannot make any findings based solely on hearsay testimony, that is, testimony not within

the witness's own personal knowledge.

For example, if you want to present evidence that a worker you believe to be an independent contractor has applied for a federal employer identification number (FEIN), you need the worker who filed the application **or** an eyewitness to testify.

Both the worker who filed the application and the eyewitness have direct, firsthand knowledge of what happened (“I took the application to the IRS office,” and “I went with Joe to the IRS office and saw him give them the application.”). Either one can provide direct testimony that the IRS received the FEIN application. An example of hearsay or secondhand knowledge would be if a witness testified that “Joe told me that he filed the application.”).

**Repetitious testimony.** The ALJ will limit repetitious testimony. If a number of people witnessed a particular incident, you do not have to bring all of them -- choose one or two with the best information.

However, be sure to bring sufficient witnesses to testify about each important part of your case. For example, if your case involves the question of whether six workers are independent contractors or employees, bring witnesses who have firsthand knowledge about your business relationship with each worker or the business setup of each worker. It is **not** enough to bring one of the workers and then testify that the rest of the workers are in the same situation.

**Relevant testimony.** The ALJ will also not permit testimony from witnesses that is not relevant or not material to the issue involved in your case. Relevant evidence is evidence that tends to make any important fact

more probable than without the evidence.

**Subpoenas.** If you are not sure that someone you want to appear as a witness will come to the hearing, you can require a witness to attend by getting a subpoena. For more information, see sec. B.6.f. below.

### c. Exhibits

You may wish to introduce documents (such as contracts or financial records), photographs, video or audio tapes, charts, objects, sample products, etc., in presenting your case. Again, the ALJ may refuse to accept any such evidence which is not relevant and material to the issue(s) involved in the case.

**Photocopies** may be submitted, but the original documents should be brought to the hearing to confirm the authenticity of the photocopies. Generally, the person responsible for creating or keeping the records should be present at the hearing to identify, authenticate, and testify about them.

**Supplying your own video or audio equipment.** If evidence on a video or audio recording is important to your case, **you must supply the equipment** to play the taped material at the hearing and submit the tape(s) as part of the record while the appeal is pending (after which it may be returned to you).

For important information about exhibits at a telephone hearing, see secs. B.5. and A.5. above.

### f. Subpoenas

See section A.6.f. above.

## 7. Prehearing Conferences

ALJs may schedule prehearing conferences pursuant to DWD 140.07. However, they will be used only in the most complex cases.

Following the conference, the ALJ will issue an order about matters such as stipulations about facts (both sides agreeing that certain facts are true), limitations on the number of witnesses, stipulations about evidence, and any other matters that might help the hearing process.

A copy of administrative rule DWD 140.07 may be obtained at most public libraries, at the UI Division web page [www.dwd.state.wi.us/uibola/](http://www.dwd.state.wi.us/uibola/), or by contacting the UI Bureau of Legal Affairs at (608) 266-3189.

## 8. The Hearing

### a. Accessibility

See section A.8.a. above.

### b. The basics

Although UI hearings are open to the public, it is very unusual for persons who are not part of your case to attend your hearing. The department will be represented by an attorney from the UI Division. A record is made of the hearing, either by a court reporter or a tape recorder. To make sure that a good record of the hearing is made, it is important to speak loudly and clearly, not rustle papers, and not interrupt, argue or talk at the same time as someone else.

The ALJ will introduce himself or herself, identify the people in the hearing room, explain the hearing procedures, introduce the hearing by summarizing the determination issued by the department, define the issue(s) involved in the case, and obtain brief

statements from both parties about their positions.

The **brief statement** is not intended to include the details of your case; it is only to provide a quick description of what you are claiming. An example would be: "I believe Paul Smith and Phil Jones are independent contractors.

The ALJ will determine the order in which you and any witnesses will testify. You and any witnesses will be sworn in before testifying. The ALJ is responsible for getting all the information necessary to fully understand the facts of your case, to make a good record, and to have all of the information necessary to make a decision in your case. Accordingly, the ALJ will question you and your witnesses.

You (or your representative) may make objections to certain questions. However, you will not be allowed to interrupt or argue with witnesses who are testifying. This is their chance to present their testimony. You or your representative will be given a chance to ask questions of the department's witnesses (called cross-examination) and to present your own testimony. It may be helpful to bring a pen and paper to take notes during the testimony. The department's attorney may also cross-examine you and your witnesses.

**Cross-examining a witness** involves asking questions about the witness's testimony or getting the witness to provide additional information important to your case. It does **not** involve beginning to provide your own testimony about what happened (you will get your own chance to do that). For example: Joe Smith testifies that you paid him \$500 on March 21. You can ask questions about that (such as: "Did I pay you by check?"), but you cannot argue or rebut what he

said (such as: "But part of that was repaying a loan!") Additional witnesses who have knowledge of the case may also be called. These may include UI Division employees, department auditors, etc. Both you and the department may question these witnesses.

**Duties of the ALJ.** The ALJ is responsible for controlling the hearing, making sure that the rules of evidence are followed, and protecting the due process rights of both parties. The ALJ may order that witnesses be sequestered (remain outside the hearing room while other witnesses testify) so that the witnesses are not influenced by the testimony of other witnesses. The ALJ may limit or exclude the testimony of witnesses if the testimony is repetitive, irrelevant, immaterial, or based solely on hearsay. (For more information on hearsay, see sec. B.6.d.)

After both you and the department have had the chance to present evidence and witnesses, the ALJ will end the hearing.

## 9. After the Hearing

After the hearing, the ALJ will review the testimony and the exhibits received at the hearing, decide how the unemployment insurance law applies to the facts, and issue a written decision. The decision will be based solely on what was testified to under oath and the evidence presented at the hearing. A copy of the ALJ's decision will be mailed to you or your representative. If you haven't received a decision within 90 days, contact the hearing office. This is important because deadlines for further appeals are calculated from the date on that the decision was mailed. If you have not received a copy of a decision that was mailed to you, you may miss a deadline.

## **10. Further Appeals**

The decision of the ALJ may be appealed to the Labor and Industry Review Commission (LIRC), and LIRC's decision may be appealed to the courts. For detailed information on further appeals, see Parts 2 and 3.

In tax cases, when LIRC interprets a statute differently than the department, LIRC's interpretation must generally be followed by the department from then on. The department is considered to have "acquiesced" (accepted and adopted) LIRC's interpretation. However, the department may decide not to appeal LIRC's decision but also to "non-acquiesce" in the decision. To do this, the department will send a notice of nonacquiescence to be published in the Wisconsin Administrative Register. (A copy will also be sent to you and to LIRC.) The effect of this is that while LIRC's interpretation and decision is binding in that particular case, the department is not required to follow that interpretation in any other cases.

## 2

## APPEALS TO THE LABOR AND INDUSTRY REVIEW COMMISSION (LIRC)

If the employer, the claimant, or the department disagrees with the administrative law judge's (ALJ's) decision, then the decision may be appealed to the Labor and Industry Review Commission (LIRC), an agency that decides appeals in unemployment insurance and other employment-related claims. LIRC is an independent agency that is separate from the department.

If an appeal to LIRC is filed, it must be postmarked or received by LIRC or the UI Division **within 21 days** from the date on which the ALJ's decision was issued. See Appendix A in this section for the addresses of LIRC and the UI Division Offices.

LIRC will accept faxed appeals as well ((608) 267-4409). The appeal deadline and information on how to appeal a decision to LIRC will be included with the ALJ's decision.

Only the exhibits and a synopsis of the testimony given at the Appeal Tribunal hearing will be considered in the review by LIRC. If you can demonstrate to LIRC that the synopsis is an inadequate summary of the testimony at the hearing, you may request that LIRC listen to the hearing tape or order a transcript. While it is very unusual for LIRC to grant such a request, you can send a written request to LIRC that explains why you feel the synopsis is inadequate and what you think would be added by listening to a tape or reading a transcript.

**Any appeals made after the hearing are based solely on the record from the hearing before the ALJ.** Except in extremely rare cases, no additional hearing will take place. **LIRC will not accept additional evidence** unless it was unavailable to the party submitting it at the time of the hearing. Except in most tax cases, LIRC decisions do not set legal precedent. (For more information on precedence in tax cases, see sec. B. 10.)

### 3

## APPEALS TO COURT

If the employer, the claimant, or the department disagrees with the decision issued by LIRC, that decision may be appealed to circuit court (and from there to higher courts). Information on the circuit court appeal deadline and how to appeal a decision will be included with LIRC's decision. This is the point at which most people choose to hire an attorney, although one is not required. The deadlines and requirements about what must be stated in an appeal and how it should be filed are strictly upheld -- if even a technical requirement is missed, the appeal will be dismissed.

Again, only the record from the Appeal Tribunal will be considered in a review by a court. The courts are required by law to affirm LIRC's findings of fact if there is any rational basis in the record. Moreover, the courts are required to defer to the conclusions of law and statutory interpretation in agency decisions in all cases except where the issue is one of first impression or the agency lacks special expertise in the issue presented. This is true even if the court feels that the decision could have gone a different way and that LIRC's decision is not the "best" one. Obviously, getting a LIRC decision overturned is not easy, but certainly, it has happened.



## **APPENDIX A**

### ADDITIONAL INFORMATION

1. UI HEARING OFFICE AND LIRC ADDRESSES & TELEPHONE NUMBERS
2. "PROS & CONS" OF TELEPHONE HEARINGS

## **ADDRESSES & TELEPHONE NUMBERS**

### **UI HEARING OFFICES**

**Eau Claire Hearing Office**  
715 S. Barstow St., Suite #1  
Eau Claire, WI 54701  
(715) 836-6567  
Fax: (715) 836-1360

**Fox Valley Hearing Office**  
2900 N. Mason St., Suite B

**After July 2, 2001**  
926 N. Westhill Blvd.

Appleton, WI 54914  
(920) 832-2769  
Fax: (920) 832-5434

**Madison Hearing Office**  
1801 Aberg Ave., Suite A  
Madison, WI 53707  
(608) 242-4818  
Fax: (608) 242-4813

**Milwaukee Hearing Office**  
819 N. 6th Street, Room 382  
Milwaukee, WI 53203  
(414) 227-4865  
Fax: (414) 227-4264

### **LABOR AND INDUSTRY REVIEW COMMISSION**

**LIRC**  
P.O. Box 8126  
Madison, WI 53708-8126  
(608) 266-9850  
Fax: (608) 267-4409

## INFORMATION ABOUT APPEAL HEARINGS BY TELEPHONE

### General Information

If you or the other party in your case appeal the initial determination you received, either an in-person hearing or a telephone hearing will be scheduled. A telephone hearing is one at which one or both parties participate by telephone. It is not a telephone hearing if only one or more witnesses participate by telephone.

Parties can request that they be allowed to participate by telephone. However, a telephone hearing may be scheduled even if neither party has asked for one. Also, an in-person hearing may be scheduled even if a telephone hearing has been requested. The department will determine if a telephone hearing is suitable in your case.

The department will presume that a telephone hearing is suitable if:

- a. A party is located 40 miles or more from the hearing site, or
- b. Two or more parties are involved and all of the parties have timely requested a telephone hearing in writing after receiving information to consider about telephone hearings.

This does not mean that a telephone hearing will always be scheduled in these cases. **The department may still decide that a telephone hearing is unsuitable.** These are also not the only times a telephone hearing will be scheduled. A telephone hearing may be scheduled for other reasons too.

### Things to Think About Before Requesting a Telephone Hearing

There are advantages and disadvantages to telephone hearings. You must decide for yourself whether you think a telephone hearing would work in your case. Things you should consider before requesting a telephone hearing:

- A telephone hearing may be more convenient.
- There is no travel time required & you will not have to arrange for transportation if you have a telephone hearing.
- A telephone hearing may take longer, but may not take longer than an in-person hearing plus travel.
- There may be equipment problems during a telephone hearing (such as: people sometimes have trouble hearing during a telephone hearing, or get cut off.)
- While you will still have to arrange for child care, you may not need child care for as long when you have a telephone hearing since there is no travel time involved.
- Some people do not get as prepared for a telephone hearing which may hurt their case.
- While parties are supposed to exchange exhibits before a telephone hearing, someone may not have seen them all. This may prevent your use of the exhibit, delay your hearing or require that it be rescheduled.
- You must remember to have the exhibits with you at your telephone hearing. Some people lose or misplace them.
- It may be hard to work with a large number of exhibits during a telephone hearing, & it may be harder to tell which exhibits are being referred to during a telephone hearing.
- The judge can prevent the "coaching" of those participating during an in-person hearing.
- There must be enough telephone extensions for all participants to be listening at the same time during a telephone hearing.
- It may be harder for the judge to assess a participant's credibility during a telephone hearing.
- You will need to have a phone in a quiet location, without interruptions.
- Working parties & witnesses participating by telephone may miss less work in order to participate.
- Parties will not meet face to face in a telephone hearing.

### Requesting a Telephone Hearing

If you are appealing the initial determination and want the department to presume that a telephone hearing is suitable, you **must** request a telephone hearing when you file your appeal. If you are notified that the other party in your case has appealed the initial determination and you would like the department to presume that a telephone hearing is suitable, you **must** send a written request for a telephone hearing and it **must** be received or postmarked within 5 business days of the day on which the department mailed you the notice that an appeal has been filed. You should give the reasons you want a telephone hearing in your request. Although telephone hearings may be granted if you make your request at other times, you must make your request by these deadlines in order for the department to presume that a telephone hearing is suitable.

If you are scheduled for a telephone hearing, you can still attend in person. If you are going to appear in-person, you should call the hearing office at least 48 hours before the hearing. For more information about telephone hearings, you can read administrative rule DWD 140.11. Administrative rules are available at public libraries, law libraries, website [www.dwd.state.wi.us/ui/law.htm](http://www.dwd.state.wi.us/ui/law.htm) or from the Unemployment Insurance Division of the Department of Workforce Development.

UCL-10252-P (R.02/98)

## **APPENDIX B**

### **FORMS**

1. NOTICE OF HEARING

- A. FORM UCL-4616 - HEARING NOTICE (for in-person hearing)
- B. FORM UCL-5801 - TELEPHONE HEARING NOTICE

2. FORM UCB-474 - MEDICAL REPORT TO DETERMINE UNEMPLOYMENT INSURANCE ELIGIBILITY

3. Labor market conditions report

4. UI DRUG TESTING REPORT

PART I - UI DRUG REPORT: OBTAINING AND SEALING THE SPECIMEN (Certification of the person taking the specimen)

PART II - UI DRUG REPORT: PERFORMING THE DRUG TEST ANALYSIS (Certification of the laboratory's performing the analysis)

MADISON HEARING OFFICE  
1801 Aberg Ave., Suite A  
P.O. Box 7975  
Madison, WI 53707-7975  
Telephone: (608) 242-4819  
Fax: (608) 242-4813

## HEARING NOTICE

State of Wisconsin  
Department of Workforce Development  
Unemployment Insurance

### FORM F

Date Mailed:

HEARING NO.

Mailed to:

In the matter of:

Employee:

B.C. & S.S. No.  
vs.

Employer:

UI Account No.

This is your **HEARING NOTICE**. An unemployment insurance hearing will be held in the above case

on:

(Central Time)

at:

The following issue(s) may be covered:

**BRING THIS NOTICE WITH YOU TO THE HEARING AS IT CONTAINS SITE INSTRUCTIONS.**

**YOU ARE TO APPEAR IN PERSON AT THE ABOVE LOCATION FOR THIS HEARING.** Parties are expected to arrive on time.

Be sure to read the above "Important Message(s)," if any. Also, review the pamphlet "Attending a UI Hearing."

The employee should continue to file weekly claim certifications while this matter is pending.

**READ OTHER SIDE OF THIS NOTICE FOR IMPORTANT INFORMATION**

Notice also mailed to:

**READ THESE INSTRUCTIONS CAREFULLY**  
**YOU ARE TO APPEAR IN PERSON FOR THIS HEARING**

- PARTICIPATION:** Arrive at the hearing location prior to the scheduled hearing time.
- If you are the appellant listed on the reverse side, your appeal may be dismissed if you do not appear at the hearing location within 15 minutes of the start time.
  - If you are the respondent listed on the reverse side, the hearing will begin without you if you fail to appear within 5 minutes of the start time.
  - If you are an interested party, neither the appellant nor respondent, your testimony is needed for this issue.
  - Bring any documents relating to this case to the hearing.

If there are unforeseen delays, you will be expected to wait for this hearing to begin.

If you will be represented by an attorney or agent, and they are not listed under "Notice also mailed to" on the reverse side, it is **your responsibility** to immediately inform that representative of the date, time, and location of this hearing. If you have any witnesses, it is also **your responsibility** to inform them of the date, time and location of the hearing. Your witness(es) should attend in person.

- REPRESENTATIVES:** If you received this form because you are registered with the UI division as the official representative, it is **your responsibility** to inform your client of the date, time and location of the hearing if they are not listed on the reverse side under "Notice also mailed to."

- WITHDRAWAL:** Only the appellant may withdraw an appeal. A withdrawal means that the determination remains in effect. The withdrawal should include the hearing number which appears in the gray shaded area on the reverse side of this Notice. To withdraw, the appellant can choose one of the three options listed below:
- Complete and return the enclosed postage-paid postcard; or
  - Fax a withdrawal to the hearing office listed on the reverse side; or
  - Telephone the hearing office listed on the reverse side.

- POSTPONEMENTS:** Postponements are not granted for the mere convenience of the parties, their representatives or witness(es). All participants are expected to arrange time off from everyday affairs, including management duties, work, school, vacation, doctor appointments, etc.

- INTERPRETER:** The hearing office requires the use of its own official interpreters (sign or language) during the hearing. The hearing office provides the interpreter at no cost. If a participant uses or needs an interpreter, contact the hearing office immediately.

- SPECIAL NEEDS:** Not all hearing locations may be handicapped accessible. If a participant has any special needs or requires a disability accommodation(s), contact the hearing office immediately.

- ADDITIONAL INFORMATION:** Review the pamphlet, "*Attending a UI Hearing.*" If you have questions, contact the hearing office.

This hearing is your only opportunity to present documents and testimony as evidence in this case. Any future review of this case is based upon the record made at this hearing.

800010 (R) 5/15/88

(Back of Form UCL-4616)

MADISON HEARING OFFICE  
1801 Aberg Avenue, Suite A  
P.O. Box 7975  
Madison, WI 53707-7975  
Telephone: (608) 242-4819  
Fax: (608) 242-4813

## HEARING NOTICE

State of Wisconsin  
Department of Workforce Development  
Unemployment Insurance

T

### FORM F

Date Mailed:

HEARING NO.

Mailed to:

In the matter of:

Employee:

B.C. & S.S. No.

Phone No.

vs.

Employer:

UI Account No.

Phone No.

This is your **HEARING NOTICE**. An unemployment insurance hearing will be held in the above case

on:

(Central Time)

at:

the following issue(s) may be covered:

**READ AND FOLLOW THE ABOVE "IMPORTANT MESSAGE(S)" AS TO HOW YOU ARE TO PARTICIPATE IN THIS HEARING.** If that message informs you to appear in person, rather than by telephone, **BRING THIS NOTICE WITH YOU TO THE HEARING AS IT CONTAINS SITE INSTRUCTIONS.**

Review the pamphlet, "ATTENDING A UI HEARING."

The employee should continue to file weekly claim certifications while this matter is pending.

**READ OTHER SIDE OF THIS NOTICE FOR IMPORTANT INFORMATION**

Notice also mailed to:



## READ THESE INSTRUCTIONS CAREFULLY

Also, READ THE IMPORTANT MESSAGES PRINTED ON THE REVERSE SIDE  
as to how you are to participate (testify) in this hearing.

- PARTICIPATION:**
- If you are the appellant listed on the reverse side, your appeal may be dismissed if you cannot be reached or do not appear in person within 15 minutes of the start time.
  - If you are the respondent listed on the reverse side, the hearing will begin without you if you cannot be reached or do not appear within 5 minutes of the start time.
  - If you are an interested party, neither the appellant nor respondent, your testimony is needed for this issue.
  - Be sure to have ALL documents with you to refer to during the hearing. Immediately send any other documents you want considered as potential exhibits to the hearing office and all other parties (see FORM C for addresses).

If there are unforeseen delays, you will be expected to wait up to one hour for this hearing to begin.

If you will be represented by an attorney or agent, and they are not listed under "Notice also mailed to" on the reverse side, it is your responsibility to immediately inform that representative of the date, time and location of this hearing. If you have any witness(es), it is also your responsibility to inform them of the date, time and location of the hearing.

- REPRESENTATIVES:** If you received this form because you are registered with the UI division as the official representative, it is your responsibility to inform your client of the date, time and location of the hearing if they are not listed on the reverse side under "Notice also mailed to."

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- Complete and return the enclosed postage-paid postcard; or
  - Fax a withdrawal to the hearing office listed on the reverse side; or
  - Telephone the hearing office listed on the reverse side.

- POSTPONEMENTS:** Postponements are not granted for the mere convenience of the parties, their representatives or witnesses. All participants are expected to arrange time off from everyday affairs, including management duties, work, school, vacation, doctor appointments, etc.

- INTERPRETER:** The hearing office requires the use of its own official interpreters (sign or language) during the hearing. The hearing office provides the interpreter at no cost. If a participant uses or needs an interpreter, contact the hearing office immediately.

- SPECIAL NEEDS:** Not all hearing locations may be handicapped accessible. If a participant in the hearing is to appear in person and has any special needs or requires a disability accommodation(s), contact the hearing office immediately.

- ADDITIONAL INFORMATION:** Review the pamphlet, "*Attending a UI Hearing.*" If you have questions, contact the hearing office.

This hearing is your only opportunity to present documents and testimony as evidence in this case. Any future review of this case is based upon the record made at this hearing.

U00009 (05/18/99)

**UCB-474 MEDICAL REPORT TO DETERMINE UNEMPLOYMENT INSURANCE (UI) ELIGIBILITY**

Name		Return to	
Social Security Number	Hearing No.		
Date Sent	Date Due	Phone Number	Fax Number

**CLAIMANT'S AUTHORIZATION FOR RELEASE OF PATIENT INFORMATION**

The purpose of this release is to resolve an UI eligibility claim which would involve sharing this information with department personnel and parties involved in the disputed claim. I hereby request and authorize (**claimant must print treating Health Care Professional's name and address**) \_\_\_\_\_

to release to the Department of Workforce Development specific information requested on this form together with any supporting documentation or reports from my medical record. I further understand that the information disclosed may include reference to or treatment of alcohol/drug use or mental illness. **This authorization will remain in effect unless I revoke it by written notification.**

Claimant's signature \_\_\_\_\_ Date \_\_\_\_\_

**TREATING HEALTH CARE PROFESSIONAL'S REPORT**

Complete any subsequent sections marked ☒ and the Certification section.

☒ **I. MEDICAL HISTORY**

- A. The claimant was under my care from \_\_\_\_\_ to \_\_\_\_\_ AND/OR was most recently seen by me on \_\_\_\_\_.
- B. Diagnosis: \_\_\_\_\_
- C. Diagnosis was based on (check all that apply): ☐ Examination ☐ Claimant's Statement ☐ Other (specify) \_\_\_\_\_

☐ **II. SUBSTANCE ABUSE AND MENTAL ILLNESS** (Check all that apply).

- ☐ Alcohol Abuse ☐ Drug Abuse ☐ Mental Illness
- A. Explain how the condition affects the claimant: \_\_\_\_\_
- B. Was the claimant required to take medication(s) to control the condition(s)? ☐ Yes ☐ No  
Medication(s) side effects: \_\_\_\_\_
- C. Did the claimant request to seek admission to a substance abuse or mental treatment facility? ☐ Yes ☐ No  
Was the claimant advised to seek admission? ☐ Yes ☐ No  
If no, please explain: \_\_\_\_\_  
If yes, was the claimant admitted for treatment? ☐ Yes ☐ No  
This treatment was: ☐ Inpatient (Dates): \_\_\_\_\_ AND/OR ☐ Outpatient (Dates): \_\_\_\_\_
- D. In your opinion, can the claimant abstain from the use of alcohol and/or drugs? (Please explain:) \_\_\_\_\_

☐ **III. ABILITY TO PERFORM SPECIFIC DUTIES**

- A. Was the claimant able to perform the following work: \_\_\_\_\_  
as of \_\_\_\_? ☐ Yes ☐ No
- B. Was the claimant advised to seek other work? ☐ Yes ☐ No If yes, date advised? \_\_\_\_\_
- C. What type of work was the claimant recommended to seek? \_\_\_\_\_

☐ **IV. GENERAL ABILITY TO WORK**

As of \_\_\_\_\_ was the claimant able to work?

(Check all that apply)

- ☐ No. Claimant cannot work due to the medical condition(s) **reported on this form.**
- ☐ Yes. Claimant may work, but must limit the activities and/or hours of work. (**COMPLETE SECTION V.**)
- ☐ \_\_\_\_\_ is the date the claimant was/will be able to return to full-time (35 or more hours per week) work without restrictions.
- ☐ Yes. Claimant is able to work full time **without** restrictions.

☒ **V. RESTRICTIONS**

**A.** Check one of the following classifications of work that the claimant is able to perform:

- ☐ **Sedentary Work.** If the claimant is restricted to lifting, carrying, pushing or pulling less than 10 pounds, **or** is required to sit most of the time and can only walk or stand occasionally, then s/he is available for sedentary work only.
- ☐ **Light Work.** If the claimant is restricted to lifting, carrying, pushing or pulling not more than 20 pounds occasionally, and/or to 10 pounds frequently; **or** is not to walk or stand to a significant degree, but is suppose to sit most of the time, then s/he is available for light work only. If the claimant cannot use arm or leg motions, or use a hand or a foot to a significant degree, then the claimant is available for light work.
- ☐ **Medium Work.** If the claimant is restricted to lifting, carrying, pushing or pulling not more than 50 pounds, and/or is restricted to 20 to 50 pounds occasionally; then s/he is available for medium work. A claimant who is available for medium work would have no restrictions regarding walking or standing.
- ☐ **Heavy Work.** If the claimant is restricted to lifting, carrying, pushing or pulling not more than 100 pounds, and/or is restricted to 25 to 50 pounds frequently; then s/he is available for heavy work. There would be no restrictions regarding walking or standing.
- ☐ **Very Heavy Work.** There are no restrictions regarding very heavy work.

Check all categories of activities that apply to the claimant

ACTIVITY	MUST BE	CAN PERFORM OCCASIONALLY 1 to 33%	CAN PERFORM FREQUENTLY 34 to 67%	NO RESTRICTIONS
	AVOIDED			
Stooping	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Climbing	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>
Crouching	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>
Crawling	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>
Kneeling	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>

**ACTIVITY (degree of ability)**

- Balancing ☐ Must not be relied on ☐ No restrictions
- Reaching ☐ Must not extend hand and arms ☐ Limited to 1/3 normal reaching ability  
☐ Limited to 2/3 normal reaching ability ☐ No restrictions
- Fingering (picking, pinching,  
Or fingering activities) ☐ Must be avoided ☐ Limited to 1/3 normal dexterity  
☐ Limited to 2/3 normal dexterity ☐ No restrictions

**B.** Indicate how many hours the claimant can work per week based on the restrictions listed on this form or for other medical reasons.

- ☐ 0 to 17 hours ☐ 18 to 23 hours ☐ 24 to 29 hours ☐ 30 to 34 hours ☐ 35 or more hours

**ADDITIONAL QUESTIONS FOR THE TREATING HEALTH CARE PROFESSIONAL TO ANSWER:** (These questions may be answered here or you may attach documents. *Remember to sign and date this form.*)

**ADDITIONAL COMMENTS BY THE TREATING HEALTH CARE PROFESSIONAL:** (Any additional information may be provided here or you may attach documents. **Remember to sign and date this form.**)

**CERTIFICATION IS REQUIRED.** I hereby with full knowledge of the penalty of fine and / or imprisonment, as provided in §943.39 of the Wisconsin Statutes, that this report, together with any attached documents, truly and correctly sets forth the claimant's history, my findings, diagnosis and opinion.

Signature of Health Care Professional: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title \_\_\_\_\_

Phone number: (\_\_\_\_\_) \_\_\_\_\_

Date: \_\_\_\_\_

## UNEMPLOYMENT INSURANCE (UI) DRUG REPORT: OBTAINING AND SEALING THE SPECIMEN

Name		Return to	
Social Security Number	Hearing No.		
Date Sent	Date Due	Phone Number	Fax Number

The purpose of this form is to resolve an UI eligibility claim for the above claimant. The information provided here will be shared with department personnel and the parties involved in the disputed claim.

1. What type of specimen was obtained? \_\_\_\_\_
2. What was the date and time the specimen was obtained? \_\_\_\_\_
3. What procedures were used to identify the claimant? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
4. Did the claimant observe the specimen being sealed? ☐ Yes ☐ No
5. Did the claimant initial or sign the label on the specimen container? ☐ Yes ☐ No
6. Provide any other information concerning the specimen (its obtaining and/or handling). \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

***CERTIFICATION*** is required by an individual who can attest to the accuracy of the information provided.

I hereby certify, with full knowledge of the penalty of fine and/or imprisonment, as provided in Section 943.39 of the Wisconsin Statutes, that this report, together with any attached documents, truly and correctly sets forth the above matters.

Signature \_\_\_\_\_  
Printed Name \_\_\_\_\_  
Title \_\_\_\_\_  
Name of Laboratory or Clinic: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone Number (\_\_\_\_\_) \_\_\_\_\_ Date: \_\_\_\_\_

Supporting documents may be attached. However, you must still sign this form.

## UNEMPLOYMENT INSURANCE (UI) DRUG REPORT: PERFORMING THE TEST ANALYSIS

Name		Return to	
Social Security Number	Hearing No.		
Date Sent	Date Due	Phone Number	Fax Number

The purpose of this form is to resolve an UI eligibility claim for the above claimant. The information provided here will be shared with department personnel and the parties involved in the disputed claim.

1. What was the chain of custody, i.e., handling of the specimen from the time it was received to the time the test(s) was completed? [Be specific as to the date, time and name(s).] \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
2. What type of specimen was tested? \_\_\_\_\_
3. What test(s) was conducted? \_\_\_\_\_
4. What procedure was used in conducting the test(s):  
☐ The Department of Transportation's **Workplace Drug Testing Program** regulations, 49 CFR, part 40  
☐ Other (be specific): \_\_\_\_\_  
\_\_\_\_\_
5. What was the result of the test(s)—please indicate exact reading, preferably in ng/mL? (You may attach laboratory test reports to answer this question. **However, you must still sign this form.**) \_\_\_\_\_  
\_\_\_\_\_
6. How long do the metabolites for the specific drug(s) identified remain in a person's system [i.e., how long are the specific drug(s) detectable after use]? \_\_\_\_\_

### YOU MUST PROVIDE A COPY OF THE TESTING LABORATORY'S AND ANALYST'S CERTIFICATION AND/OR CREDENTIALS.

**CERTIFICATION** is required by an individual who can attest to the accuracy of the information provided.

I hereby certify, with full knowledge of the penalty of fine and/or imprisonment, as provided in Section 943.39 of the Wisconsin Statutes, that this report, together with any attached documents, truly and correctly sets forth the above findings.

Signature \_\_\_\_\_  
Printed Name \_\_\_\_\_  
Title \_\_\_\_\_  
Name of Laboratory or Clinic: \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone Number (\_\_\_\_\_) \_\_\_\_\_ Date: \_\_\_\_\_

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# SECTION 4 - WAGE REPORTING

## 1 INTRODUCTION TO WAGE REPORTING

As an employer covered under Wisconsin's Unemployment Insurance law you are required to report quarterly wage information for each of your employees. This system of collecting detailed wage information is referred to as WAGE REPORTING.

The wage detail is required *in addition* to the quarterly UI tax report. Each employer is required to furnish a report containing wage data for every employee paid in the calendar quarter. The wage data must include employee social security number, first and last name and total gross wages PAID during the quarter. You are required to file the wage and tax reports even though you may be unable to make the required tax payment.

The following is the schedule for quarterly wage and tax reporting:

<u>Report Covers</u>	<u>Date Due</u>
January 1 through March 31	April 30
April 1 through June 30	July 31
July 1 through September 30	October 31
October 1 through December 31	January 31

Wage reports may be submitted using the following methods: VIA **THE INTERNET**, **ELECTRONIC DIAL-UP TO OUR BULLETIN BOARD SYSTEM**, on **MAGNETIC MEDIA**, or on **PAPER REPORTS**. Internet, Electronic and Magnetic Media reporting are easier, accurate, and more efficient. If you have a computer we strongly encourage electronic or magnetic media wage reporting.

Beginning with the first quarter 2003 Bookkeepers, Service Bureaus, Accountants, CPAs and Payroll Service Agencies who submit quarterly wage reports for 25 or more clients are required to submit the reports on electronic or magnetic media. A \$25 penalty may be assessed for each employer report not filed electronically.

If you are currently reporting with paper forms, and you are not using our forms (free upon request), or are unable to produce paper reports that are readable by our OCR scanner and have access to the Internet you may file via the Internet. Check out our web page at <http://uigtwrs.dwd.state.wi.us>.

If after reading our handbook, you need assistance converting your paper wage reports to electronic or magnetic media, please call Wage Reporting at (608) 267-4406, or email at [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us).

## 2 INTERNET REPORTING

There are two options to report your Quarterly Wage Reports via the Internet.

QWRS Internet Address:  
<http://uiqtwrs.dwd.state.wi.us>

1. If you have *less than 150 employees* you may report your quarterly wage and tax report via the Internet. This is a form fill application where the employees Social Security Numbers and names will be pre-printed from the previous quarters reports. You can type in the quarterly wage for each employee, correct employee name or Social Security Number, or add new employees. You must have a Social Security Number for each employee. When finished with the Wage screen you can Click OK and continue and the Tax Report will be calculated for you. Or you can save and exit and the wage report will be saved for you to complete later.
2. You can upload a wage file formatted in one of our three data formats. After you have completed and submitted your tax report on the Internet you can upload your wage file. A menu will follow allowing you to print your report and gives you the option to upload your Wage file(s). Click on 'upload Wage File(s)' and a box will open and lets you browse your PC for the file you want to upload, highlight that file, and click upload. You will be given a message if the Wage File is successfully uploaded and the file name will appear below under Uploaded files:. You must 'return' to the menu to 'exit'. You may upload more than one file but can only upload one file at a time. You can upload a maximum of 10 files and file size cannot exceed 1 megabyte.

You can file your quarterly Tax Report, UCT-101, and make your payment via Electronic Fund Transfer (EFT) also on the Internet and continue to report your wage report via magnetic/electronic media.

When you access QWRS (Quarterly Tax Wage Reporting System) for the first time, you will be asked to establish a new account with the

Department of Workforce Development. For all future quarterly filing, you will use that user name and password you establish in this initial step. After establishing your new account, you will be asked to provide your UI account number and the access number. You will be provided a new access number on the UC-101, Contribution/Tax Report, to be used only for that quarter. This two step security is used to assure that only an authorized person can access your records.

### 3

## ELECTRONIC DATA INTERCHANGE VIA DIAL-UP

The WISCONSIN UI WAGE NETWORK SYSTEM is provided as a service to employers who wish to utilize secure telephone data transmission of their quarterly wage record data.

THE WISCONSIN UI WAGE NETWORK DIAL-UP NUMBER: (608) 267-6707

### Specifications

The WISCONSIN UI WAGE NETWORK is available 24 hours a day, 7 days a week except for a short period each day for file backup. It is running multiple dial-up ports, and will be expanded in response to demand.

The System Operator is commonly referred to as the SYSOP. The SYSOP can be contacted (voice) at (608) 267-4406 for questions or comments. You can also leave the SYSOP a message on the WISCONSIN UI WAGE NETWORK via Electronic Mail.

To use dial up you should be familiar with the use of PC dial up conventions for using "Bulletin Boards" and uploading files. Any computer (such as IBM PC compatible, Apple Macintosh, Amiga, etc.) with a modem of any speed from 28,800 bits per second (bps or baud), and a communications software program, can dial up our bulletin board system.

Communications programs are usually supplied free when a modem is purchased or they can be purchased separately or downloaded free from many bulletin boards or Internet sites. They are also included with many operating systems/ environments such as Terminal with Windows 3.1 and Hyperterminal with Windows 95.

Some examples of communications programs are Procomm Plus (for DOS or Windows), Smartcom, Bitcom, Crosstalk, TeliX, Qmodem, PC Anywhere, Appletalk, and Red Ryder.

Protocol is the "language" that the bulletin board system uses to communicate with your communications program. Several may be used, but both must be using the same protocol.

Upload Protocols for the File Upload Step:

ASCII YMODEM KERMIT  
XMODEM ZMODEM

Our recommended protocol, if your communications program supports it, is Zmodem. Zmodem is one of the fastest protocols and is less subject to aborts.

For dial up you may consider using the public domain archive programs ARC, PKARC or PKZIP (available on many bulletin boards), that produce a compressed file. You can use this to send one or several files as one condensed file, saving dial-up time and operator entry. If using ARC or PKZIP, please include the suffix .ARC or .ZIP on your file name.

FILE CONTENT: Each file must be in one of the documented wage reporting formats, which include your 10 digit UI account number, quarter/year, Social Security numbers, first and last names and quarterly gross wages.

Each file may contain wage records for one or more UI account number with data for each account grouped together. Files with unrecognizable data will not be processed, and a rejection letter will be sent to you indicating the reason we could not process the transmitted data.

PRINTOUTS: Do not send any printouts of wage data transmitted via modem to our Bulletin Board System.

### Dialing

Start your dial up software, for example HYPER-TERMINAL, PROCOMM or CROSSTALK.

Dial 608-267-6707, the WISCONSIN UI WAGE NETWORK.

Once connected a "WELCOME TO THE WISCONSIN UI WAGE NETWORK" display appears.

You are asked to enter your USER-ID and PASSWORD, which you create when you register the first time you call, such as 123456 or ABFOODS.

If you are a first time caller enter NEW for your USER-ID to register.

Once you have entered your USER-ID and PASSWORD, enter MAIN MENU option F for FILE TRANSFER, E for ELECTRONIC MAIL or X to EXIT.

**NOTE:** You can press "X" to EXIT the current activity at any time, or "?" for HELP MENU.

### **New User Registration**

Enter USER-ID: "NEW" as instructed.

New user sign-up is self explanatory, read the instructions thoroughly. A series of instructions and questions guide you through the registration process. You will be asked for your name, company, address, phone number and computer type, such as IBM or APPLE.

You will then be asked to supply the USER-ID and PASSWORD that you will use in the future. Please use the first 6 digits of your UI account number or an abbreviation of your company name for your USER-ID.

Samples: 123456 or ABFOODS.

Use a PASSWORD, which is unique and easy to remember. A password is required to keep other people from using your USER-ID without your permission. The security of your account depends on no one else knowing your password. Write the above information down and store it in a secure location. If you ever have problems with your USER-ID or password, please call the SYSOP (608) 267-4406

Once you are registered and have a USER-ID and PASSWORD, you are an existing user. The next time you dial up use the same USER-ID (6 digit UI account number) and PASSWORD.

Once registered, you are returned to the MAIN MENU. You can immediately proceed with MAIN MENU option F - FILE TRANSFER, E - ELECTRONIC MAIL, or X - EXIT.

### **File Upload**

File Upload is initiated by entering MAIN MENU option "F" for File Transfer, then "U" for Upload.

You will be requested to enter the file name to be used on the WISCONSIN UI WAGE NETWORK computer. This does not have to be the same as the file name on your computer. We suggest you use your USERID as the file name with an extension specifying the quarter and year of your data; for example, 123456.100 or ABFOODS.100, for first quarter 2000 data.

One or more wage record files may be submitted on a single upload. If you upload several files, we suggest that you use a sequenced file suffix, such as 123456.001 and 123456.002.

You will then be requested to specify the file upload protocol. The WISCONSIN UI WAGE NETWORK currently accepts file upload using ASCII, XMODEM, YMODEM, ZMODEM, OR KERMIT file upload protocols.

Almost all PC dial-up programs support ASCII file upload. However, we request that you use ZMODEM if your dial-up program supports ZMODEM, because it has better error-checking.

At this point the WISCONSIN UI WAGE NETWORK program states 'Waiting for the initiation of your PC'. For example, HyperTerminal you would click on transfer then send. You are asked to specify the upload procedure (i.e. ZMODEM as above), and the name of the file on your computer to be sent to the WISCONSIN UI WAGE NETWORK.

The file upload proceeds. This may take several minutes. Your dial-up software usually will indicate the progress of the upload, and the completion. You may press CTRL-D to interrupt and cancel an upload that is underway. You must wait until you are asked if you want to edit a description, you can say 'no' or enter 'This is 1<sup>st</sup> quarters report for ABCFOODS'. The UI Wage network will then log your file into the MAIN library. Do Not Hang-up until you see that the file is logged into the Main Library.

When completed, press "X" to exit to the MAIN MENU. You can then press F to upload another file, E for ELECTRONIC MAIL, or X to EXIT (hang up) from the WISCONSIN UI WAGE NETWORK.

## **Electronic Mail**

Press menu selection "E" - ELECTRONIC MAIL, to write or read messages. You can enter questions and comments for the System Operator (known as the SYSOP) about employer or dial-up issues. The SYSOP can reply to you, so that the next time you dial, you can read the message. Or e-mail via the Internet at [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

To leave a message for the System Operator or SYSOP, enter W-Write, specify SYSOP as the recipient and follow the instructions to type and send the message. Press 'X' to exit back to the MAIN MENU.

## **Corrections To Information Submitted Electronically**

Replacement files will be accepted to correct wage information previously reported. Before transmitting replacement data via the Bulletin Board, please contact the SYSOP at (608) 267-4406. If only a few adjustments are necessary, please do not transmit a replacement file, but instead prepare a Wage Adjustment Report, Form UCT-7878.

## **4 MAGNETIC MEDIA WAGE REPORTING**

### **Magnetic Tape**

Wage Record Reports can be submitted on 9 track reels of magnetic tape or 3480, 3490 & 3490E tape cartridges. Prepare tapes and tape cartridges in the IBM 3400 tape series compatible format. Prepare and submit the tape as follows:

- (1) Write data submitted on reels of tape on 1/2-inch, 9-track magnetic tape, odd parity, in the unpacked mode;
- (2) Prepare 3480, 3490 & 3490E cartridges with data in uncompressed format only;
- (3) Use a recording density of 6250 BPI or 1600 BPI. A recording density of 6250 is preferred;
- (4) Internal tape labels are preferred;
- (5) Separate header and trailer labels from the data records by a tape mark;
- (6) Write header and trailers in the same recording density as data records;
- (7) Record magnetic tapes or tape cartridges in Extended Binary Coded Decimal Interchange Code (EBCDIC) or in 8-bit American Standard Code for Information Interchange (ASCII). Character sets other than those indicated will not be accepted;
- (8) Create records on tape fixed block. Block size should be a multiple of the Record Length. Tapes written variable blocked with record descriptor words are not acceptable and will be returned for correction. The blocking factor is to be consistent throughout the tape report. A short block (less than the standard tape-blocking factor) is acceptable at the end of the tape file only;
- (9) Complete Form UC-7822, Magnetic Media - Transmitter Report, or a facsimile.

**FILE CONTENT:** Each file must be in one of the documented wage reporting formats, which includes your 10 digit UI account number, quarter/year, Social Security numbers, first and last names and gross wages.

**MULTIPLE FILES:** Authorized representatives reporting wage information for multiple employers should report all information on the same tape as opposed to separate tapes for each employer. Each tape must consist of a single file containing all records for each employer(s) under the correct UI Account Number, with no intervening tape marks.

**CORRECTIONS TO INFORMATION SUBMITTED ON TAPE:** Replacement tapes will be accepted to correct wage information previously reported. Clearly label both your tape and transmitter report as replacement data. If only a few adjustments are necessary, please do not send a replacement tape, but instead prepare a Wage Adjustment Report, Form UCT-7878.

**QUESTIONS REGARDING MAGNETIC TAPE**  
Phone: (608) 267-4406  
Email: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

**MAILING INSTRUCTIONS:** The transmitter report comes with peel off labels on the bottom half. Complete the transmitter report and both labels and use the postage paid label to mail your magnetic tape or cartridge.

## MAGNETIC MEDIA - TRANSMITTER REPORT

Unemployment Insurance - DWD, Wage Reporting, P.O. Box 7962, Madison, WI 53707

## **QUESTIONS REGARDING MAGNETIC TAPE**

Phone: (608) 267-4406

Email: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

## **MAILING INSTRUCTIONS**

When mailing your magnetic tape or cartridge, affix and complete an external tape label to tape or cartridge, and complete and enclose a Transmitter Report and return address label.

1. External tape/cartridge label

2. Return address label

### **STATE OF WISCONSIN - EXTERNAL TAPE LABEL**

TRANSMITTER'S NAME		REEL	
		OF	
VOLUME SERIAL NUMBER			
QUARTER	YEAR	BPI <input type="checkbox"/> 1800 <input type="checkbox"/> 6250	RECORDING CODE <input type="checkbox"/> EBCDIC <input type="checkbox"/> ASCII
BLOCK SIZE	RECORD LENGTH	TOTAL RECORDS	INTERNAL TAPE LABEL <input type="checkbox"/> YES <input type="checkbox"/> NO

### **RETURN TAPE TO: (TRANSMITTER TO COMPLETE)**

NAME		
ADDRESS		
CITY	STATE	ZIP CODE

3. Magnetic Media - Transmitter Report, Form UC-7822

If additional pages are needed to list all employers on the tape, you may attach a printout of UI account numbers and number of employee records per employer. The Transmitter Report will serve as the summary document for all wage information submitted on the tape or cartridge, and must be signed by the authorized representative.

### **Mail your tape or cartridge and transmitter report to:**

DWD - UI Wage Record  
P.O. Box 7962  
Madison, WI 53707

You can file your quarterly Tax Report UCT 101 via the Internet <http://uiqtwrs.dwd.state.wi.us> and make your payment via Electronic Funds Transfer (EFT) by calling 608-261-6700.

**Do not mail your Tax payment with your magnetic media report.**



## **Diskette and CD's**

DISKETTE & CD FORMATS: We can process diskettes & CD's in the following formats:

IBM PC-DOS, MS-DOS or Windows compatible:

While we cannot currently process Apple/Mac and other non-MS-DOS diskettes or CD's, any type of computer may utilize our bulletin board system to transmit text files via modem.

DISKETTE & CD FILES: One or more wage report files may be submitted on a diskette or CD. Do not use subdirectories. Please submit **ASCII TEXT** files only. Spreadsheet and database files must be converted to text files prior to submission.

FILES NAMES: Please use your UI account number or an abbreviation of your company name.

Samples: 1234560007.txt or ABFOODS.txt

FILE CONTENT: Each file must be in one of the three acceptable formats, which includes your 10 digit UI account number, quarter/year, Social Security numbers, first and last names and gross wages.

Each file may contain wage reports for one or more UI account numbers with data for each account grouped together. Files with unrecognized data will not be processed.

You may consider using the public domain archive programs ARC, PKARC, PKZIP or WinZip, which produce a compressed file. If using Arc or PKZIP please include the suffix .ARC or .ZIP on your file name.

PRINTOUTS: Do not send any printouts of wage data submitted on diskette or CD.

We do not return Diskettes or CD's.

LABEL: Please note your company name, quarter year, contact name and phone number, address, UI account number and total employee record count on the label.

Sample:

ABFoods	3/02
Jane Doe	608-123-4567
Street	
City, State, Zip	
UI Account Number	218Recs.

**Before mailing be sure there is the correct text file on the diskette or CD and that there is not a read error or that it is empty.**

MAILING: Send all wage reporting diskettes & CD's to:

DWD - UI Wage Reporting  
P. O. Box 7962  
Madison, WI 53707

Do not mail your tax report and payment with your magnetic media wage report.

You can file your quarterly Tax Report , UCT-101, and make your payment via Electronic Funds Transfer (EFT) also on the Internet at <http://uigtwrs.dwd.state.wi.us> and continue to report your wage report via magnetic/electronic media.

**CORRECTIONS TO INFORMATION SUBMITTED ON DISKETTE OR CD'S:**  
Replacement Diskettes and CD's will be accepted to correct wage information previously reported. Clearly label your diskette or CD as replacement data. If only a few adjustments are necessary, please do not send a replacement diskette or CD, but instead prepare a Wage Adjustment Report, Form UCT-7878.

**QUESTIONS REGARDING DISKETTES & CD's:**  
Phone: (608) 267-4406  
Email: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

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# 5

## ELECTRONIC AND MAGNETIC DATA FORMATS

Following are specifications for the data formats that may be used to submit quarterly wage reports electronically via dial-up or on magnetic media. All data formats can be submitted via dial-up, magnetic tape, or diskette.

### Wisconsin UI Format - Alternative 1

This record format contains the employer UI account number and employee wage record information and quarter designation in one self contained record per employee.

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01-10	Employer UI account number	10	Enter your 10 digit UI account number. Example: If your UI account number is 123456-000-7, positions 1-10 should contain 1234560007.
11-13	Reporting Period Quarter Year (QYY)	3	Enter Quarter and Year to which this report applies (e.g. 100 for the first quarter of 2000)
14-22	Social Security Number	9	If not available, fill with blanks
23-32*	Last Name	10	Left justify and fill with blanks
33-40*	First Name	8	Left justify and fill with blanks
41-49	Employee Quarterly UI Total Gross Wages	9	Right justify and zero fill. Enter dollars and cents. Do not use commas, decimal points, or dollar signs. Example: If employee's wages are \$6425.00, positions 41-49 should contain the value 000642500.
50-51	Record Code	2	Should ALWAYS contain '01'
52-80*	Blank	29	Fill with blanks.

\* Locations 23-40 may be used for employee name. If unable to accommodate last name in locations 23-32 and first name in locations 33-40, you can use locations 23-40 for the name field. Leave a space between names. If using as a name field enter an 'S' if the surname appears first or enter an 'F' if the first name appears first in location 80. This field should be left blank if treating the name as separate fields.

Omit titles, e.g., Mr., Mrs., Ms. DR or MD, from the name field. Use uppercase letters only. Do not use punctuation. Parts of a compound surname must be connected by a hyphen. Leading letters (e.g., 'O', 'Mc', etc.) must not be separated from the rest of the surname by a blank.

## **Federal IRS/SSA Tape Format - Alternative 2**

The following format is a modified IRS/SSA format. Although the IRS/SSA magnetic media reporting allows for record types 'A','B','E','W','I','T','F', we will be capturing the necessary Wage Record information exclusively from record types 'E', employer record, and 'S', employee wage, and bypassing all other record types. The 'E' and 'S' record types have been modified to allow for UI information.

Note: Wages reported to IRS/SSA are different from Wisconsin UI total Gross Wages. Following are the 'E' and 'S' record layouts for the modified IRS/SSA format:

### **Code 'E' - Employer Record**

Use a separate code 'E' record for each State Employer Account Number recorded on the tape. Group all employee records (Code 'S') following the code 'E' record for the State UI Employer Account Number reporting group. At least one Code 'S' record must be present for each code 'E' record reported on the file.

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Identifier	1	Constant 'E'.
02-05	Filler	4	Not used by Wisconsin Wage Record
06-14	FEIN	9	Enter 9-digit Federal Employer ID No.
15-158	Filler	144	Not used by Wisconsin Wage Record
159	Name Code	1	Enter 'S' if the surname appears first in the employee name field (positions 11-37) of the following Code 'S' records. Enter 'F' if the first name appears first in the employee name field of the following Code 'S' records. This code may vary with each Code 'E' record as long as it remains consistent with the following Code 'S' records.
160-167	Filler	8	Not used by Wisconsin Wage Record
168	Tax Type Code	1	Enter 'B' to designate the following Code 'S' records are UI Wage Records.
169-170	State Code	2	Enter '55' to designate Wisconsin
171-175	Filler	5	Not used by Wisconsin Wage Record
176-185	Employer UI Account Number	10	Enter your 10 digit UI account number. (Example: for account number 123456-000-7, enter 1234560007).
186-187	Record Code	2	Should ALWAYS contain '01'
188-275	Filler	88	Not used by Wisconsin Wage Record

## Code "S" Employee Wage Record

Use the Code "S" employee record to report employee wage information in conjunction with Code "E" record. Generate this record for each employee of an employer and group by employer immediately following the "E" record.

The format of the employee name on the Code "S" record must correspond to the Name Code in position 159 of the preceding Code "E" record. Separate the first and last name by a blank. If a preceding Code "E" record (position 159) contains "F", the first name (maximum 8 characters) is followed by a space and then surname (maximum 10 characters). If preceding Code "E" record (position 159) contains "S", the surname (maximum 10 characters) is followed by a space and then first name (maximum 8 characters).

Omit leading titles, e.g., Mr., Mrs., Ms., from the name field. Lower case letters are not acceptable. Do not use punctuation. Connect parts of a compound surname by a hyphen. Do not separate leading letters (e.g., 'O', 'Mc' etc.) from the rest of the surname by a blank.

The employee Quarterly UI Total Gross Wage Field (positions 132-140) must include dollars and cents and must be reported 'unsigned'. Do not report negative amount fields. Only positive amounts will be accepted. Do not use commas, decimal points or dollar signs in positions 132-140.

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Identifier	1	Constant 'S'.
02-10	Social Security Number	9	Enter the employee's social security number. If not available, fill with blanks.
11-37	Employee Name	27	Enter employee's name. Left justify and fill with blanks.
38-123	Filler	86	Not used by Wisconsin Wage Record
124-125	State Code	2	Enter '55' to designate Wisconsin
126-127	Record Code	2	Should always contain '01'.
128-131	Reporting Period (MMYY)	4	Enter the last month and year for calendar quarter for which this report applies; ex: '0300' for Jan-Mar 2000
132-140	Employee Quarterly UI Total Gross Wages	9	Right justify, zero fill. Enter dollars and cents. Do not use commas, decimal points, or dollar signs; (ex: if employee wages are \$6425.00, positions 132-140 should contain 000642500).
141-275	Filler	135	Not used by Wisconsin Wage Record

### **Federal IRS/SSA Diskette Format - Alternative 3**

This is a modified Federal IRS/SSA Diskette format. There are four types: 'E' employer records '1' and '2', and 'W' Wage records '1' and '2'.

Note: Wages reported to IRS/SSA are different from Wisconsin UI Total Gross Wages.

#### **Code 1E and 2E - Employer Records**

These records identify the employer whose employee wage and tax information is being reported. Each Code 1E record must be followed directly by a Code 2E record.

Generate a new set of Code 1E/2E records each time it is necessary to change the information in any field on these records. Following each set of Code 1E/2E records, group together all the employee records for the employer identified in the set of Code 1E/2E records.

#### **1E - Record**

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Sequence	1	A constant '1'.
02	Record Identifier	1	Constant 'E'.
03-06	Payment Period*	4	The payment period reported as quarter and year. Quarter is specified as 01, 02, 03, or 04, and year is specified as two digits; as 00 for 2000.
07-15	FEIN	9	Enter 9 digit Federal Employer ID No.
16-128	Filler	113	Not used by Wisconsin Wage Record

#### **2E - Record**

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Sequence	1	A constant '2'.
02	Record Identifier	1	Constant 'E'.
03-47	Filler	45	Not used by Wisconsin Wage Record
48	Name Code	1	Enter 'S' if surname appears first in the name field. Enter 'F' if first name appears first in the name field.
49-56	Filler	8	Not used by Wisconsin Wage Record
57-66	Employer UI Account Number	10	Enter your 10 digit UI account number. Example: If you account number is 123456-000-7 enter 1234560007.
67-128	Filler	62	Not used by Wisconsin Wage Record

\* These fields are not in standard with IRS specifications.

## Code 1W and 2W - Employee Wage Records

These records are used to report wage data for the employees of the employer identified in the most recent set of Code 1E/2E records.

Employee (Code 1W/2W) records should be grouped together to follow the appropriate employer (Code 1E/2E). The sets of employee records may appear in any desired sequence within a group, but each Code 1W record must be followed directly by a Code 2W record for the same employee.

The format of the employee name on the Code 1W record must correspond to the Name Code in position 48 of the related Code 2E record.

Use first and last names only, do not use middle initials or middle names.

### **1W - Record**

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Sequence	1	A constant '1'.
02	Record Identifier	1	Constant 'W'.
03-11	Social Security Number	9	If not available, zero fill.
12-38	Employee's Name	27	Left justify and fill with blanks
39-128	Filler	90	Not used by Wisconsin Wage Record

### **2W - Record**

LOCATION	FIELD	LENGTH	DESCRIPTION & REMARKS
01	Record Sequence	1	A constant '2'.
02	Record Identifier	1	Constant 'W'.
03-18	Filler	16	Not used by Wisconsin Wage Record
19-27	Employee Quarterly UI Total Gross Wages*	9	Wage paid in the quarter to the person identified on the first half of this 'W' record. Right justify and zero fill. Do not use comma, decimal points, or dollar signs. (Example: if wages are \$6425.00, positions 19-27 should contain the value 000642500).
28-128	Filler	101	Not used by Wisconsin Wage Record

\* These fields are not in standard with IRS specifications.

# 6

## PAPER WAGE REPORTS

### Guidelines For Paper Reports

An optical character recognition (OCR) system is used to read information on the tax and wage reports. Optical scanning reads typed and computer printed data and electronically converts it for computer processing. This system eliminates clerical key entry and is therefore very cost effective and accurate. The OCR can process reports at less than half the cost of clerical data entry.

### **Report In Specified Format**

Submit wage reports on the preprinted forms provided or in the print format specified by the format guide on 8-1/2" x 11" white bond paper. **Return the original forms, not photocopies.** Please do not attempt to duplicate our forms. If you need our forms, call us at (608) 266-0353; email your request to [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us); or write us at DWD - UI Wage Reporting, P.O. Box 7962, Madison, WI 53707; we supply forms free of charge.

### **Type Or Computer Print**

Type or computer print all paper reports (letter quality, no dot matrix please) to ensure readability by the optical scanner (OCR). The OCR reads data, which has been typed or printed in **black ink** on 8-1/2" x 11" white bond paper with:

- Font = OCR-A or OCR-B
- 6 lines per inch
- 10 characters per inch
- Double spacing (one employee per line)
- First Name field = 8 characters or less
- Last Name field = 10 characters or less

### **Report Social Security Number, Name and Total Gross Wages Paid**

Report the social security number, name and total gross wages paid each employee for that quarter. Since Wage Reporting files are accessed by social security number, it is crucial that the number reported be accurate.

### **Printing Information By Hand**

The OCR equipment is able to read computer printed or typewritten information ONLY. All hand written documents must be manually keyed into the computer system. If a typewriter is not available and the report must be completed by hand, PLEASE PRINT ALL INFORMATION WITH BLACK INK.

### **DO NOT STAPLE FORMS**

**If you are unable to conform to the above specifications and have access to the Internet, you can file your quarterly Tax and Wage Report and make your payment via Electronic Fund Transfer (EFT) on the Internet. The Internet address is <http://uiqtwrs.dwd.state.wi.us>.**



## **Preprinted Forms**

Preprinted forms are designed for employers who consistently employ less than 100 employees.

A preprinted wage report form will be mailed to employers with the tax report at the end of each quarter. The wage report form will contain preprinted information, including the social security number and name of each employee as reported by the employer in the prior quarter. You must:

1. Complete wage information for employees shown;
2. Add SOCIAL SECURITY number, name, and wages for newly hired employees;
3. Leave the wage entry blank if an employee received no wage for the quarter; and
4. Complete the tax portion of the report.

For employers with less than 10 employees, the tax report and wage report are printed on a single page. For employers with 10 to 99 employees, the tax report is one page and separate preprinted wage reports are attached. An extra wage report form is also supplied to add new employees.

Samples of forms follow. Our forms are available free of charge. **Photocopies of forms cannot be used.** Please do not attempt to duplicate our forms.

SPECIAL NOTE; TO REQUEST FORMS: Call: (608) 266-0353;

Email: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

Or Write: DWD - UI Wage Reporting  
P. O. Box 7962  
Madison, WI 53707

WE SUPPLY FORMS FREE OF CHARGE

## **Corrections to Preprinted Information of Wage Reporting Forms**

The preprinted forms contain a preprinted list of employee names and social security numbers. If a name and/or social security number is in error:

1. Enter an "X" in the CHANGE box.
2. Draw a diagonal line through each incorrect number and/or letter.
3. Enter the correct data above the incorrect data.

Change	Social Security No.	Last Name	First Name
X	00 123456789	S Ømith	John

## **Form Number UC-101A, Quarterly Tax/Wage Report**

This preprinted form is a combination tax/wage report for employers with less than 10 employees who were PAID within the calendar quarter and for quarterly reporting of taxable wages.

If you are currently reporting with paper forms and have access to the Internet you can file via the Internet. Check out our web page at <http://uiqtwrs.dwd.state.us>.

### **INSTRUCTIONS FOR COMPLETION**

See Section 2, Part 4 for information regarding the tax portion of the report.  
Complete the wage-reporting portion as follows:

Covered wages in item 8 of the tax report **MUST** equal the total gross wages reported for all employees on the wage report.

If employee data is preprinted, enter the total gross wages paid in the quarter for each employee. If employee name and social security numbers are not preprinted or you want to add new employees, enter information in line with the example printed on the form. Enter social security number, name (last name, first name) and the total gross wages paid in the quarter.

If an employee listed was not paid during the quarter, leave the wage field blank. The employee's name and social security number will not appear on the next quarter's report.

Correct preprinted data by placing an 'X' in the CHANGE box, drawing a line through the incorrect character and entering correct information directly above.

SPECIAL NOTE; TO REQUEST FORMS: Call: (608) 266-0353

Email: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

Or Write: DWD - UI Wage Reporting  
P. O. Box 7962  
Madison, WI 53707

**WE SUPPLY FORMS FREE OF CHARGE**

# QUARTERLY CONTRIBUTION/WAGE REPORT

## **PLEASE TYPE THIS REPORT** INSTRUCTIONS ON REVERSE SIDE

1. U.I. ACCOUNT NUMBER 2. QUARTER YEAR

18. INTERNET ACCESS NUMBER

<http://uiqtwns.dwd.state.wi.us>

3. REPORT AND PAYMENT DUE DATE

4. FEIN

5. EMPLOYER TELEPHONE NO.

6. EMPLOYER NAME AND ADDRESS

18. DO ANY OF YOUR EMPLOYEES HAVE ACCESS TO A HEALTH INSURANCE PLAN SPONSORED BY YOU, A UNION, OR A TRADE/PROFESSIONAL ASSOCIATION?

YES NO

### ITEM 7. MUST BE COMPLETED

7. MONTHLY DATA SHOULD COUNT ALL FULL-TIME AND PART-TIME WORKERS IN COVERED EMPLOYMENT THAT WORKED DURING OR RECEIVED PAY FOR THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE MONTH. IF NONE, ENTER -0-.

1ST MONTH-	2ND MONTH-	3RD MONTH-
8. TOTAL COVERED WAGES Employee wage detail MUST be completed below		
9. LESS EXCLUSIONS FOR WAGES OVER \$10,500		
10. DEFINED (TAXABLE) PAYROLL Item 8 minus Item 9 <b>THIS LINE MUST BE COMPLETED</b>		
11. Multiply Item 10 by:		
12. TAX DUE		
13. IF FILED AFTER DUE DATE, ADD INTEREST OF 1% PER MONTH OF ITEM 12, above.		
14. IF WAGE RPT. (Form UC-7823) FILED AFTER DUE DATE, ADD LATE FILING FEE. (See reverse side)		
15. LESS ELECTRONIC FUND TRANSFER (EFT) PAYMENT		
16. LESS CREDIT AVAILABLE as of		
17. TOTAL AMOUNT ENCLOSED WITH THIS REPORT		

RETURN THIS FORM AND ANY PAYMENT DUE, MAKE CHECK OR MONEY ORDER PAYABLE TO DIVISION OF UNEMPLOYMENT INSURANCE. FOR INFORMATION CALL (800)281-8788

19. LINE NUMBER	20. CHANGE	21. EMPLOYEE'S SOCIAL SECURITY NUMBER	22. EMPLOYEE'S LAST NAME	23. EMPLOYEE'S FIRST NAME	24. EMPLOYEE'S QUARTERLY WAGES DOLLARS CENTS
1. *		123456789	SAMPLE	NAME	XXXXXXXX-XX
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					

**EXAMPLE ONLY**  
**DO NOT REPRODUCE THIS FORM**  
Actual Form has a Special Background  
Form can be Supplied FREE of Charge  
Contact:  
Telephone: (608) 266-0353  
E-Mail: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

25. I CERTIFY THE TAX AND WAGE REPORTS ARE CORRECT.

SIGNATURE

TITLE

DATE

25. TOTAL WAGES

(Must agree with Item 8 above)

## **Form UC-7823 - Quarterly Wage Report**

This preprinted form is used for employers with more than ten employees to report all employees paid within the calendar quarter. One extra sheet is provided each quarter to report new employees.

If you are currently reporting with paper forms and have access to the Internet you can file via the Internet. Check out our web page at <http://uiqtwrs.dwd.state.wi.us>.

### **INSTRUCTIONS FOR COMPLETION**

If employee data is preprinted, enter the total gross wages paid each employee in the quarter. If employee social security numbers and names are not preprinted or you want to add a new employee, enter the information in line with the example printed on the form. Enter social security number, name (last name, first name) and the total gross wage paid in the quarter.

If an employee listed was not paid during the quarter, leave the wage field blank. The employee's name and social security number will not appear on the next quarter's report.

Correct preprinted data placing an 'X' in the CHANGE box, drawing a line through the incorrect character and entering correct information directly above.

SPECIAL NOTE; TO REQUEST FORMS: Call: (608) 266-0353

Email: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

Or Write: DWD - UI Wage Reporting  
P. O. Box 7962  
Madison, WI 53707

**WE SUPPLY FORMS FREE OF CHARGE**

**QUARTERLY WAGE REPORT**  
 Required Under Chapter 108, Wis. Stats.  
 To be filed with Quarterly Contribution Rpt.

02

Wisconsin Department of Workforce Development  
 Division of Unemployment Insurance  
 (608) 266-6877

1. U.I. ACCOUNT NUMBER 2. QUARTER 3. YEAR

4. REPORT DUE DATE

5. FEIN

6. EMPLOYER NAME

PLEASE TYPE ALL ENTRIES		PLEASE TYPE ALL ENTRIES		PLEASE TYPE ALL ENTRIES	
7. LINE NUMBER	8. CHANGE	9. EMPLOYEE'S SOCIAL SECURITY NUMBER	10. EMPLOYEE'S LAST NAME	11. EMPLOYEE'S FIRST NAME	12. EMPLOYEE'S QUARTERLY WAGES <small>DOLLARS CENTS</small>
1. *		123456789	SAMPLE	NAME	XXXXXXXXXX.XX
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					

**EXAMPLE ONLY**  
**DO NOT REPRODUCE THIS FORM**  
 Actual Form has a Special Background  
 Form can be Supplied FREE of Charge  
 Contact:  
 Telephone: (608) 266-0353  
 E-Mail: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

13. TOTAL WAGES ALL PAGES  
 (Must agree with item 8 on  
 Contribution Rpt. (UCT-101))

14. TOTAL WAGES THIS PAGE

02

15. PAGE \_\_\_\_ OF \_\_\_\_

## **Form UC-7827 – Pin Feed Wage Report**

This report is a continuous pin-feed form designed for use with tractor-feed printers. However, DWD no longer encourages the use of this form because most tractor-feed printers produce dot-matrix print, which cannot be read by the OCR Scanner that we use to process these reports.

If dot matrix is the only style of printer available to you, we would prefer that you use one of our electronic reporting formats, or file reports on-line using our Internet application. For more information on Internet reporting visit our website at <http://uigtwrs.dwd.state.wi.us>.

### **INSTRUCTIONS FOR COMPLETION:**

Align information under the preprinted example shown on line 1 of the form. Center all information inside the boxes. Exact print positions are the same as form UC-7823.

The employee LAST NAME cannot exceed 10 characters.

The employee FIRST NAME cannot exceed 8 characters.

### **Other reporting options using the same print report format are:**

1. Use blank forms UC-7823 in your laser or ink-jet printer.
2. Rather than printing your wage report on pinfeed forms, route your print data to a file and either copy the file to a diskette and mail it to us, or dial up our bulleting board system and transmit your data file electronically via modem.
3. You can file your quarterly Tax Report, UCT-101, and make your payment via Electronic Fund Transfer (EFT) via the Internet at <http://uigtwrs.dwd.state.wi.us>.

TO REQUEST FORMS:      Call:    (608) 266-0353

                                 Email: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

Or      Write: DWD – UI Wage Reporting  
                 P. O. Box 7962  
                 Madison, WI 53707

**WE SUPPLY FORMS FREE OF CHARGE**

**QUARTERLY WAGE REPORT**

Required Under Chapter 108, Wis. Stats.

04

Wisconsin Department of Industry, Labor  
and Human Relations  
Unemployment Compensation Division

(608) 266-6877

1. U.C. ACCT. NUMBER		2. QTR.	3. YEAR		
4. REPORT DUE DATE		5. FEIN	6. EMPLOYER NAME		
PLEASE TYPE ALL ENTRIES		PLEASE TYPE ALL ENTRIES			
7. LINE NUMBER	8. OFFICE USE	9. EMPLOYEE'S SOCIAL SECURITY NUMBER	10. EMPLOYEE'S LAST NAME	11. EMPLOYEE'S FIRST NAME	12. EMPLOYEE'S QUARTERLY WAGES
					DOLLARS CENTS
1.		123456789	SAMPLE	NAME	XXXXXXXX.XX
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
13. TOTAL WAGES ALL PAGES (Must agree with item 8 on Contribution Report)		14. TOTAL WAGES THIS PAGE			

**EXAMPLE ONLY****DO NOT REPRODUCE THIS FORM**

Actual Form has a Special Background  
Form can be Supplied FREE of Charge

Contact:

Telephone: (608) 266-0353

E-Mail: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

04

UC-7827 (R. 10/93)  
(XL U00045)

15. PAGE \_\_\_\_ OF \_\_\_\_

## **Desktop Printer Wage Reports**

Wage Reports may also be created on plain white paper using a standard desktop laser or ink-jet printer. A sample of this type of report is shown on the following page. Note that the report displays the same data as the UC-7823 and UC-7827 forms, but does not contain any field labels or column headings.

With this wage reporting option, you must also complete a separate Quarterly Contribution Tax Report. For an example and instructions on form UCT-101 See Section 2, Part 4.

### **INSTRUCTIONS FOR COMPLETION:**

The report should be printed on 8½" x 11" white bond paper. The first two lines of the report contain **header** information, which consists of your 10-digit **UI Account Number**, the **Quarter/Year**, **Quarterly Due Date**, your **Federal Employer Identification Number**, and the employer's **Legal Name**.

The remainder of the report displays **Wage Detail** information presented in four separate columns: **Social Security Number**, **Employee Last Name** (up to 10 characters), **Employee First Name** (up to 8 characters), and **Quarterly Wage**. The first line of **Wage Detail** should be printed at least 2 inches below the top edge of the page. Up to 23 lines of **Wage Detail** may be printed on a single page, double spaced. Additional pages of **Wage Detail** may be created if you have more than 23 employees to report.

The last line on the report shows the **Page Total**, which is the total of all wages paid to employees listed on that page.

In order to be read by our OCR scanner, you must use a letter quality printer. **Please do not use Dot Matrix printing** as it is unreadable by our OCR scanner and must be manually key entered. OCR-A font is preferred, with a 12 point font size.

### **Other reporting options using the same print report format are:**

1. File on-line using QTWRS, our Internet reporting application <http://uiqtwrs.dwd.state.wi.us>. You can mail a check with your coupon or you can EFT (Electronic Fund Transfer) your quarterly UI Taxes. See Section 2 Tax- Part 4 – Account Reporting (J) or Call 608-261-6700.
2. Use blank forms UC-7823 in your laser printer



**QUARTERLY WAGE REPORT**  
Required Under Chapter 108, Wis. Stats.

Wisconsin Department of Workforce Development  
Division of Unemployment Insurance  
(608) 266-6877

1. U.C. ACCOUNT NUMBER		2. QUARTER	3. YEAR		
4. REPORT DUE DATE		5. FEIN	6. EMPLOYER NAME		
PLEASE TYPE ALL ENTRIES		PLEASE TYPE ALL ENTRIES		PLEASE TYPE ALL ENTRIES	
7. LINE NUMBER	8. CHANGE	9. EMPLOYEE'S SOCIAL SECURITY NUMBER	10. EMPLOYEE'S LAST NAME	11. EMPLOYEE'S FIRST NAME	12. EMPLOYEE'S QUARTERLY WAGES DOLLARS. CENTS.
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
13. TOTAL WAGES ALL PAGES (Must agree with item 8 on Contribution Rpt. (UCT-101))			14. TOTAL WAGES THIS PAGE		

**EXAMPLE ONLY**  
**DO NOT REPRODUCE THIS FORM**  
**Actual Form has a Special Background**  
**Form can be Supplied FREE of Charge**  
Contact:  
Telephone: (608) 266-0353  
E-Mail: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)

# 7

## MAILING INSTRUCTIONS FOR WAGE AND TAX REPORTS

### **Mailing Magnetic Media Wage Reports**

Mail wage reports on magnetic tape, cartridge, or diskette to:

DWD - UI Wage Reporting  
P.O. Box 7962  
Madison, WI 53707

**DO NOT mail your Tax Report or payment** with your magnetic media wage report. Mail your paper Tax Report, with or without payment, according to the below instructions for paper reports.

### **Mailing Paper Wage Reports**

An envelope and a return address sheet are provided with each tax and wage report. The address sheet contains a different return address on each side of the paper. When mailing the reports, ensure the correct address is showing in the envelope as indicated below:

If payment is due, mail the original wage report and tax reports with payment to:

Department of Workforce Development  
Unemployment Insurance Division  
P.O. Box 78960  
Milwaukee, WI 53278-0960

If no payment is due, mail the original wage report and tax reports to:

Department of Workforce Development  
Unemployment Insurance Division  
P. O. Box 7945  
Madison, WI 53707

# 8

## **CORRECTIONS TO INFORMATION PREVIOUSLY REPORTED**

### **Corrections To Data Submitted Electronically Or Magnetically**

Replacement files will be accepted electronically via dial-up, Internet Uploaded files and on magnetic tape, cartridge or diskette.

Please mail correction tapes and diskettes to:

DWD - UI Wage Reporting  
P.O. Box 7962  
Madison, WI 53707

Please be sure to clearly label correction tapes and diskettes as replacement data and indicate the quarter/year the data replaces.

If only a few adjustments are necessary, please do not send a replacement file, but instead report your adjustment on paper as instructed below.

### **Corrections To Information Submitted On Paper Reports**

Corrections to the NAME and/or SOCIAL SECURITY NUMBER should be specified in a letter or on separate printouts. Include and clearly define both the incorrect information and the correct information so the employee record can be located in our files.

Corrections to an employee's reported quarterly gross wages should be made using our Wage Adjustment Report. To order copies of our Wage Adjustment Report, call (608) 266-6877 or email [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us).

Mail correction letters, printouts, and Wage Adjustment Reports to:

DWD - UI Wage Reporting  
P. O. Box 7962  
Madison, WI 53707

DO NOT correct employee wages for a prior quarter on the current quarterly report. Enclose a separate note, letter or Wage Adjustment Report indicating the correction. Be sure to include your employer account number the social security number(s) of the employee(s) and the quarter(s) involved.

**Unemployment Insurance  
P.O. Box 7945  
Madison, WI 53707  
(608) 266-6877**

**RETURN TO: UNEMPLOYMENT INSURANCE, P.O. BOX 7945, MADISON,WI 53707**

## 9 WAGE REPORTING PENALTIES

Accurate and efficient filing of employee wage data is essential for effective administration of the Unemployment Insurance program.

Section 108.205(2) requires that all employers with 100 or more employees file their quarterly wage report using electronic medium prescribed by the Department. Effective with the 1<sup>st</sup> quarter 2001 report, employers having more than 100 employees are required to file using electronic or magnetic media. In conjunction with this change, a new penalty schedule also takes effect.

Once an employer becomes subject to the reporting requirements under this subsection, the employer shall continue to file its quarterly reports under this subsection unless the department waives that requirement.

Late filing or non-filing of the wage record report results in a penalty. The amount of the penalty is dependent upon the number of employees that should appear on the report, as follows:

Total employees in the Quarter:	Amount of Penalty:
1 – 100	\$25
More than 100	\$75

In addition an employer that is subject to the reporting requirement under 108.205(2) and fails to file its report in a format prescribed under that subsection may be assessed a penalty of \$10.00 for each employee whose information is not reported in a format prescribed under 108.205(2).

**Employers are responsible for any penalties which may arise from their or their representatives failure to file timely Wage Reports.**

# SECTION 5 – NEW HIRE REPORTING

## **1** INTRODUCTION

New Hire is a national program required by both state and federal laws. It is designed to locate non-custodial parents with child support obligations.

New Hire information will also be used in the administration of Social Security and public assistance programs. This information will also be used to detect and prevent fraud within Unemployment Insurance and Worker's Compensation.

**Accurate and timely reporting by employers is essential for the continued success of the program.**

## 2 COMPLIANCE

All employers with a FEIN (Federal Employer Identification Number) must participate in New Hire reporting.

Employers are required to submit information on every newly hired employee to the Department of Workforce Development.

An **employee** is any individual who is considered an employee for federal income tax withholding purposes.

A **newly hired employee** is any individual reporting to work with an employer for the first time or any individual rehired after an unpaid absence of more than 90 days.

New Hire data is stored in the State Directory and matched against state child support cases. If a match is found, a wage withholding notice is sent to the employer for collection of child support.

All states' New Hire, quarterly wage and Unemployment Insurance benefit data is transmitted to the National Directory for interstate matching and child support enforcement. New Hire reports are also regularly compared against all States' quarterly wage files to identify reporting compliance.

### 3 REPORTING INSTRUCTIONS

New Hire information may be reported in a variety of ways:

Part 6 of this section includes copies of State Form WT-4 and Federal Form W-4.

- **Secure Internet Site** - The address for the Internet reporting site is **[www.dwd.state.wi.us/ui](http://www.dwd.state.wi.us/ui)**.

At this site, employers may key individual reports or transfer an entire file. The site also includes access to a log of reports submitted over the Internet during the most recent 90 days.

- **Diskette**
- **Magnetic Tape**
- **Paper** – Report by paper using State Form WT-4, Federal Form W4, or by submitting a list containing the required information listed below.

Paper reports may be sent by toll free fax at 1-800-277-8075. Copies of these forms can be found at the end of this section.

- **Toll Free Telephone** - Report by automated touch-tone at 1-888-300-4473.

Mail electronic and paper reports to:

**Wisconsin New Hire Reporting  
P.O. Box 14431  
Madison, WI 53714-0431**

New Hire reports are due within 20 days after the date the employee starts work for you or at least twice per month for electronic reporting such as Internet, diskette, or magnetic tape.

#### **REPORTS MUST CONTAIN:**

- Employee name
- Employee address
- Employee social security number
- Employee date of birth
- Employer name
- Employer payroll address
- Employer FEIN
- Date of hire



## **4** OPTIONS FOR MULTI-STATE EMPLOYERS

Federal legislation allows employers with employees in more than one state the option to choose a single state for all New Hire reporting.

More information is available on the New Hire web site at [www.dwd.state.wi.us/ui](http://www.dwd.state.wi.us/ui) or by calling toll free 1-888-300-4473.

## 5 TIPS

- Internet reporting is very convenient and eliminates mailing costs associated with paper forms, tapes and diskettes. Visit the New Hire web site at [www.dwd.state.wi.us/ui](http://www.dwd.state.wi.us/ui). Follow the links to New Hire to register for a user password and to start reporting on-line.
- The employer address on New Hire reports will be used by Child Support Enforcement agencies to send wage withholding notices. Please consistently provide the best employer address for this use on your New Hire report.
- Please do not include a cover sheet with faxed reports.
- Duplicate reporting increases program costs. Please do not submit an individual report more than once.

# NEW HIRE REPORTING FORMS

WT-4

## Employee's Wisconsin Withholding Exemption Certificate/New Hire Reporting

### Employee's Section

Employee's Name (last, first, middle initial)		Social Security Number		Date of Birth
Employee's address (number and street)		City	State	Zip Code
<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <b>Note: If married, but legally separated, check the Single box.</b>				Date of Hire

### FIGURE YOUR TOTAL WITHHOLDING EXEMPTIONS BELOW

Complete Lines 1 through 3 only if your Wisconsin exemptions are different than your federal allowances.

1. (a) Exemption for yourself – enter 1 .....
- (b) Exemption for your spouse – enter 1 .....
- (c) Exemption(s) for dependent(s) – you are entitled to claim an exemption for each dependent .....
- (d) Total – add lines (a) through (c) .....
2. Additional amount per pay period you want deducted (if your employer agrees) .....
3. I claim complete exemption from withholding (see instructions). Enter "Exempt" .....

I CERTIFY that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled. If claiming complete exemption from withholding, I certify that I incurred no liability for Wisconsin income tax for last year and that I anticipate that I will incur no liability for Wisconsin income tax for this year.

Signature .....

Date Signed .....

### EMPLOYEE INSTRUCTIONS:

#### WHO MUST FILE:

Every employee is required to file a completed Form WT-4 with each of his or her employers unless the employee claims the same number of withholding exemptions for Wisconsin withholding tax purpose as for federal withholding tax purpose. Form WT-4 (or federal Form W-4 if a Form WT-4 is not filed) will be used by your employer to determine the amount of Wisconsin income tax to be withheld from your paychecks. If you have more than one employer, you should claim a smaller number or no exemptions on each Form WT-4 filed with employers other than your principal employer so that the total amount withheld will be closer to your actual income tax liability.

Your employer may also require you to complete this form to report your hiring to the Department of Workforce Development.

You may file a new Form WT-4 any time you wish to change the amount of withholding from your paychecks, providing the number of exemptions you claim does not exceed the number you are entitled to claim.

#### UNDER WITHHOLDING:

If sufficient tax is not withheld from your wages, you may incur additional interest charges under the tax laws. In general, 90% of the net tax shown on your income tax return should be withheld.

#### OVER WITHHOLDING:

If you are using Form WT-4 to claim the maximum number of exemptions to which you are entitled and your withholding exceeds your expected income tax liability, you may use Form WT-4A to minimize the over withholding.

#### WHEN TO FILE IF YOUR EXEMPTIONS CHANGE:

You must file a new certificate within 10 days if the number of exemptions previously claimed by you DECREASES.

You may file a new certificate at any time if the number of your exemptions INCREASES.

#### HOW TO COMPLETE FORM WT-4

Clearly print your full name (last, first, middle initial), address, social security number and date of birth.

#### LINE 1:

(a)-(c) Number of exemptions — Do not claim more than the correct number of exemptions. If you expect to owe more income tax for the year than will be withheld if you claim every exemption to which you are entitled, you may increase your withholding by claiming a smaller number of exemptions on lines 1(a)-(c) or you may enter into an agreement with your employer to have additional amounts withheld (see instruction for line 2).

(c) Dependents — Those persons who qualify as your dependents for federal income tax purposes may also be claimed as dependents for Wisconsin purposes. The term "dependents" does not include you or your spouse. Indicate the number of dependents that you are claiming in the space provided.

#### LINE 2:

Additional withholding — If you have claimed "zero" exemptions on line 1, but still expect to have a balance due on your tax return for the year, you may wish to request your employer to withhold an additional amount of tax for each pay period. If your employer agrees to this additional withholding, enter the additional amount you want deducted from each of your paychecks on line 2.

#### LINE 3:

Exemption from withholding — You may claim exemption from withholding of Wisconsin income tax if you had no liability for income tax for last year, and you anticipate that you will incur no liability for income tax for this year. You may not claim exemption if your return shows tax liability before the allowance of any credit for income tax withheld. If you are exempt, your employer will not withhold Wisconsin income tax from your wages.

You must revoke this exemption (1) within 10 days from the time you anticipate you will incur income tax liability for the year or (2) on or before December 1 if you anticipate you will incur Wisconsin income tax liabilities for the next year. If you want to stop or are required to revoke this exemption, you must file a new Form WT-4 with your employer showing the number of withholding exemption you are entitled to claim. This certificate for exemption from withholding will expire on April 30 of next year unless a new Form WT-4 is filed before that date.

### Employer's Section

Employer's Name		Federal Employer ID Number	
Employer's payroll address (number and street)	City	State	Zip Code

#### EMPLOYER INSTRUCTIONS for Department of Revenue:

- If you do not have a Federal Employer Identification Number (FEIN), contact the Internal Revenue Service to obtain a FEIN.
- If the employee has claimed more than 10 exemptions OR has claimed complete exemption from withholding and earns more than \$200.00 a week or is believed to have claimed more exemptions than he or she is entitled to, mail a copy of this certificate to: Wisconsin Department of Revenue, Audit Bureau, P.O. Box 8906, Madison, WI 53708 or fax (608)-267-0834.
- Keep a copy of this certificate with your records. If you have questions about the Department of Revenue requirements, call (608) 260-8646 or (608) 260-2776.

#### EMPLOYER INSTRUCTIONS for New Hire Reporting:

- This report contains the required information for reporting New Hire to Wisconsin. Mail the original form to the Department of Workforce Development, New Hire Reporting, PO Box 14431, Madison, WI 53714-0431 or fax toll free to 1-800-277-8075.
- If you are reporting New Hires electronically, you do not need to forward a copy of this report to Department of Workforce Development.
- If you have questions about New Hire requirements, call toll free (888) 300-HIRE (888-300-4473).

Wisconsin Department of Revenue

## Form W-4 (2002)

**Purpose.** Complete Form W-4 so your employer can withhold the correct Federal income tax from your pay. Because your tax situation may change, you may want to refigure your withholding each year.

**Exemption from withholding.** If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2002 expires February 16, 2003. See **Pub. 505**, Tax Withholding and Estimated Tax.

**Note:** You cannot claim exemption from withholding if (a) your income exceeds \$750 and includes more than \$250 of unearned income (e.g., interest and dividends) and (b) another person can claim you as a dependent on their tax return.

**Basic instructions.** If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized deductions, certain credits, adjustments to

income, or two-earner/two-job situations. Complete all worksheets that apply. **However, you may claim fewer (or zero) allowances.**

**Head of household.** Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See line E below.

**Tax credits.** You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See **Pub. 919**, How Do I Adjust My Tax Withholding? for information on converting your other credits into withholding allowances.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using **Form 1040-ES**, Estimated Tax for Individuals. Otherwise, you may owe additional tax.

**Two earners/two jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others.

**Nonresident alien.** If you are a nonresident alien, see the **Instructions for Form 8233** before completing this Form W-4.

**Check your withholding.** After your Form W-4 takes effect, use **Pub. 919** to see how the dollar amount you are having withheld compares to your projected total tax for 2002. See **Pub. 919**, especially if you used the **Two-Earner/Two-Job Worksheet** on page 2 and your earnings exceed \$125,000 (Single) or \$175,000 (Married).

**Recent name change?** If your name on line 1 differs from that shown on your social security card, call 1-800-772-1213 for a new social security card.

### Personal Allowances Worksheet (Keep for your records.)

<b>A</b>	Enter "1" for <b>yourself</b> if no one else can claim you as a dependent . . . . .	<b>A</b> _____
<b>B</b>	Enter "1" if: <ul style="list-style-type: none"><li>• You are single and have only one job; or</li><li>• You are married, have only one job, and your spouse does not work; or</li><li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,000 or less.</li></ul>	<b>B</b> _____
<b>C</b>	Enter "1" for your <b>spouse</b> . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . .	<b>C</b> _____
<b>D</b>	Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return . . . . .	<b>D</b> _____
<b>E</b>	Enter "1" if you will file as <b>head of household</b> on your tax return (see conditions under <b>Head of household</b> above) . . . . .	<b>E</b> _____
<b>F</b>	Enter "1" if you have at least \$1,500 of <b>child or dependent care expenses</b> for which you plan to claim a credit . . . . .	<b>F</b> _____
<b>(Note: Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)</b>		
<b>G</b>	<b>Child Tax Credit</b> (including additional child tax credit): <ul style="list-style-type: none"><li>• If your total income will be between \$15,000 and \$42,000 (\$20,000 and \$65,000 if married), enter "1" for each eligible child plus <b>1 additional</b> if you have three to five eligible children or <b>2 additional</b> if you have six or more eligible children.</li><li>• If your total income will be between \$42,000 and \$80,000 (\$65,000 and \$115,000 if married), enter "1" if you have one or two eligible children, "2" if you have three eligible children, "3" if you have four eligible children, or "4" if you have five or more eligible children.</li></ul>	<b>G</b> _____
<b>H</b>	Add lines A through G and enter total here. <b>Note: This may be different from the number of exemptions you claim on your tax return.</b> <span style="float: right;">▶ <b>H</b> _____</span> <ul style="list-style-type: none"><li>• If you plan to <b>itemize or claim adjustments to income</b> and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2.</li><li>• If you have <b>more than one job</b> or are <b>married and you and your spouse both work</b> and the combined earnings from all jobs exceed \$35,000, see the <b>Two-Earner/Two-Job Worksheet</b> on page 2 to avoid having too little tax withheld.</li><li>• If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line H on line 5 of Form W-4 below.</li></ul>	

----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

<b>Form W-4</b> Department of the Treasury Internal Revenue Service		<b>Employee's Withholding Allowance Certificate</b>		OMB No. 1545-0010 <b>2002</b>
▶ For Privacy Act and Paperwork Reduction Act Notice, see page 2.				
<b>1</b> Type or print your first name and middle initial		<b>2</b> Your social security number		
Last name				
Home address (number and street or rural route)		<b>3</b> <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <b>Note:</b> If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.		
City or town, state, and ZIP code		<b>4</b> If your last name differs from that on your social security card, check here. You must call 1-800-772-1213 for a new card. <input type="checkbox"/>		
<b>5</b> Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		<b>5</b> _____		
<b>6</b> Additional amount, if any, you want withheld from each paycheck . . . . .		<b>6</b> \$ _____		
<b>7</b> I claim exemption from withholding for 2002, and I certify that I meet <b>both</b> of the following conditions for exemption: <ul style="list-style-type: none"><li>• Last year I had a right to a refund of <b>all</b> Federal income tax withheld because I had <b>no</b> tax liability and</li><li>• This year I expect a refund of <b>all</b> Federal income tax withheld because I expect to have <b>no</b> tax liability.</li></ul> If you meet both conditions, write "Exempt" here . . . . . <b>7</b> _____				
Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.				
<b>Employee's signature</b> (Form is not valid unless you sign it.) ▶ _____				
<b>Date</b> ▶ _____				
<b>8</b> Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		<b>9</b> Office code (optional)		<b>10</b> Employer identification number

Cat. No. 10220Q

**Deductions and Adjustments Worksheet****Note:** Use this worksheet only if you plan to itemize deductions, claim certain credits, or claim adjustments to income on your 2002 tax return.

- 1** Enter an estimate of your 2002 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2002, you may have to reduce your itemized deductions if your income is over \$137,300 (\$68,650 if married filing separately). See **Worksheet 3** in Pub. 919 for details.) **1** \$ \_\_\_\_\_
- 2** Enter:  $\left\{ \begin{array}{l} \$7,850 \text{ if married filing jointly or qualifying widow(er)} \\ \$6,900 \text{ if head of household} \\ \$4,700 \text{ if single} \\ \$3,925 \text{ if married filing separately} \end{array} \right\}$  **2** \$ \_\_\_\_\_
- 3** Subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-" **3** \$ \_\_\_\_\_
- 4** Enter an estimate of your 2002 adjustments to income, including alimony, deductible IRA contributions, and student loan interest **4** \$ \_\_\_\_\_
- 5** Add lines 3 and 4 and enter the total. Include any amount for credits from **Worksheet 7** in Pub. 919. **5** \$ \_\_\_\_\_
- 6** Enter an estimate of your 2002 nonwage income (such as dividends or interest) **6** \$ \_\_\_\_\_
- 7** Subtract line 6 from line 5. Enter the result, but not less than "-0-" **7** \$ \_\_\_\_\_
- 8** Divide the amount on line 7 by \$3,000 and enter the result here. Drop any fraction **8** \_\_\_\_\_
- 9** Enter the number from the **Personal Allowances Worksheet**, line H, page 1 **9** \_\_\_\_\_
- 10** Add lines 8 and 9 and enter the total here. If you plan to use the **Two-Earner/Two-Job Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 **10** \_\_\_\_\_

**Two-Earner/Two-Job Worksheet****Note:** Use this worksheet only if the instructions under line H on page 1 direct you here.

- 1** Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) **1** \_\_\_\_\_
- 2** Find the number in **Table 1** below that applies to the **lowest** paying job and enter it here **2** \_\_\_\_\_
- 3** If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet **3** \_\_\_\_\_

**Note:** If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4-9 below to calculate the additional withholding amount necessary to avoid a year end tax bill.

- 4** Enter the number from line 2 of this worksheet **4** \_\_\_\_\_
- 5** Enter the number from line 1 of this worksheet **5** \_\_\_\_\_
- 6** Subtract line 5 from line 4 **6** \_\_\_\_\_
- 7** Find the amount in **Table 2** below that applies to the **highest** paying job and enter it here **7** \$ \_\_\_\_\_
- 8** Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed **8** \$ \_\_\_\_\_
- 9** Divide line 8 by the number of pay periods remaining in 2002. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2001. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck **9** \$ \_\_\_\_\_

**Table 1: Two-Earner/Two-Job Worksheet**

Married Filing Jointly				All Others			
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
\$0 - \$4,000	0	44,001 - 50,000	8	\$0 - \$6,000	0	75,001 - 95,000	8
4,001 - 9,000	1	50,001 - 55,000	9	6,001 - 11,000	1	95,001 - 110,000	9
9,001 - 15,000	2	55,001 - 65,000	10	11,001 - 17,000	2	110,001 and over	10
15,001 - 20,000	3	65,001 - 80,000	11	17,001 - 23,000	3		
20,001 - 25,000	4	80,001 - 95,000	12	23,001 - 28,000	4		
25,001 - 32,000	5	95,001 - 110,000	13	28,001 - 38,000	5		
32,001 - 38,000	6	110,001 - 125,000	14	38,001 - 55,000	6		
38,001 - 44,000	7	125,001 and over	15	55,001 - 75,000	7		

**Table 2: Two-Earner/Two-Job Worksheet**

Married Filing Jointly		All Others	
If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$50,000	\$450	\$0 - \$30,000	\$450
50,001 - 100,000	800	30,001 - 70,000	800
100,001 - 150,000	900	70,001 - 140,000	900
150,001 - 270,000	1,050	140,001 - 300,000	1,050
270,001 and over	1,150	300,001 and over	1,150

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. **Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also subject you to penalties.** Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, and the District of Columbia for use in administering their tax laws, and using it in the National Directory of New Hires.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB

control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 46 min.; **Learning about the law or the form**, 13 min.; **Preparing the form**, 59 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the tax form to this address. Instead, give it to your employer.



# WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT

## DIVISION OF UNEMPLOYMENT INSURANCE

# 2000

	SUN	MON	TUE	WED	THU	FRI	SAT	Week No.
DEC	26	27	28	29	30	31	1	1
1/00	2	3	4	5	6	7	8	2
JAN	9	10	11	12	13	14	15	3
	16	17	18	19	20	21	22	4
	23	24	25	26	27	28	29	5

JAN	30	31	1	2	3	4	5	6
FEB	6	7	8	9	10	11	12	7
	13	14	15	16	17	18	19	8
	20	21	22	23	24	25	26	9

FEB	27	28	29	1	2	3	4	10
MAR	5	6	7	8	9	10	11	11
	12	13	14	15	16	17	18	12
	19	20	21	22	23	24	25	13

MAR	26	27	28	29	30	31	1	14
2/00	2	3	4	5	6	7	8	15
APR	9	10	11	12	13	14	15	16
	16	17	18	19	20	21	22	17
	23	24	25	26	27	28	29	18

APR	30	1	2	3	4	5	6	19
MAY	7	8	9	10	11	12	13	20
	14	15	16	17	18	19	20	21
	21	22	23	24	25	26	27	22

MAY	28	29	30	31	1	2	3	23
JUN	4	5	6	7	8	9	10	24
	11	12	13	14	15	16	17	25
	18	19	20	21	22	23	24	26

	SUN	MON	TUE	WED	THU	FRI	SAT	Week No.
JUN	25	26	27	28	29	30	1	27
3/00	2	3	4	5	6	7	8	28
JUL	9	10	11	12	13	14	15	29
	16	17	18	19	20	21	22	30
	23	24	25	26	27	28	29	31

JUL	30	31	1	2	3	4	5	32
AUG	6	7	8	9	10	11	12	33
	13	14	15	16	17	18	19	34
	20	21	22	23	24	25	26	35

AUG	27	28	29	30	31	1	2	36
SEP	3	4	5	6	7	8	9	37
	10	11	12	13	14	15	16	38
	17	18	19	20	21	22	23	39

SEP	24	25	26	27	28	29	30	40
4/00	1	2	3	4	5	6	7	41
OCT	8	9	10	11	12	13	14	42
	15	16	17	18	19	20	21	43
	22	23	24	25	26	27	28	44

OCT	25	30	31	1	2	3	4	45
NOV	5	6	7	8	9	10	11	46
	12	13	14	15	16	17	18	47
	19	20	21	22	23	24	25	48

NOV	26	27	28	29	30	1	2	49
4/01	3	4	5	6	7	8	9	50
DEC	10	11	12	13	14	15	16	51
	17	18	19	20	21	22	23	52
	24	25	26	27	28	29	30	53

# 2001

	SUN	MON	TUE	WED	THU	FRI	SAT	Week No.
DEC	31	1	2	3	4	5	6	1
1/01	7	8	9	10	11	12	13	2
JAN	14	15	16	17	18	19	20	3
	21	22	23	24	25	26	27	4
	28	29	30	31	FEB 1	2	3	5

FEB	4	5	6	7	8	9	10	6
	11	12	13	14	15	16	17	7
	18	19	20	21	22	23	24	8
	25	26	27	28	MAR 1	2	3	9

MAR	4	5	6	7	8	9	10	10
	11	12	13	14	15	16	17	11
	18	19	20	21	22	23	24	12
	25	26	27	28	29	30	31	13

2/01	1	2	3	4	5	6	7	14
APR	8	9	10	11	12	13	14	15
	15	16	17	18	19	20	21	16
	22	23	24	25	26	27	28	17
	29	30	MAY 1	2	3	4	5	18

MAY	6	7	8	9	10	11	12	19
	13	14	15	16	17	18	19	20
	20	21	22	23	24	25	26	21
	27	28	29	30	31	JUN 1	2	22

JUN	3	4	5	6	7	8	9	23
	10	11	12	13	14	15	16	24
	17	18	19	20	21	22	23	25
	24	25	26	27	28	29	30	26

	SUN	MON	TUE	WED	THU	FRI	SAT	Week No.
3/01	1	2	3	4	5	6	7	27
	8	9	10	11	12	13	14	28
JUL	15	16	17	18	19	20	21	29
	22	23	24	25	26	27	28	30
	29	30	31	AUG 1	2	3	4	31

AUG	5	6	7	8	9	10	11	32
	12	13	14	15	16	17	18	33
	19	20	21	22	23	24	25	34
	26	27	28	29	30	31	SEP 1	35

SEP	2	3	4	5	6	7	8	36
	9	10	11	12	13	14	15	37
	16	17	18	19	20	21	22	38
	23	24	25	26	27	28	29	39

4/01	7	8	9	10	11	12	13	40
OCT	14	15	16	17	18	19	20	41
	21	22	23	24	25	26	27	42
	28	29	30	31	NOV 1	2	3	43
	4	5	6	7	8	9	10	44

NOV	11	12	13	14	15	16	17	45
	18	19	20	21	22	23	24	46
	25	26	27	28	29	30	DEC 1	47
	2	3	4	5	6	7	8	48

DEC	9	10	11	12	13	14	15	49
	16	17	18	19	20	21	22	50
	23	24	25	26	27	28	29	51
	30	31	1	2	3	4	5	52

**WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT**  
**DIVISION OF UNEMPLOYMENT INSURANCE**

**2002**

	SUN	MON	TUE	WED	THU	FRI	SAT	Week No.
	DEC 30	1 31	2	3	4	5	1	1
1/02	6	7	8	9	10	11	12	2
JAN	13	14	15	16	17	18	19	3
	20	21	22	23	24	25	26	4
	27	28	29	30	31	FEB 1	2	5

	3	4	5	6	7	8	9	6
FEB	10	11	12	13	14	15	16	7
	17	18	19	20	21	22	23	8
	24	25	26	27	28	MAR 1	2	9

	3	4	5	6	7	8	9	10
MAR	10	11	12	13	14	15	16	11
	17	18	19	20	21	22	23	12
	24	25	26	27	28	29	30	13

	MAR 30	1	2	3	4	5	6	14
2/02	7	8	9	10	11	12	13	15
APR	14	15	16	17	18	19	20	16
	21	22	23	24	25	26	27	17
	28	29	30	MAY 1	2	3	4	18

	5	6	7	8	9	10	11	19
MAY	12	13	14	15	16	17	18	20
	19	20	21	22	23	24	25	21
	26	27	28	29	30	31	JUN 1	22

	2	3	4	5	6	7	8	23
JUN	9	10	11	12	13	14	15	24
	16	17	18	19	20	21	22	25
	23	24	25	26	27	28	29	26

	SUN	MON	TUE	WED	THU	FRI	SAT	Week No.
	JUN 30	1	2	3	4	5	6	27
3/02	7	8	9	10	11	12	13	28
JUL	14	15	16	17	18	19	20	29
	21	22	23	24	25	26	27	30
	28	29	30	31	AUG 1	2	3	31

	4	5	6	7	8	9	10	32
AUG	11	12	13	14	15	16	17	33
	18	19	20	21	22	23	24	34
	25	26	27	28	29	30	31	35

	1	2	3	4	5	6	7	36
SEP	8	9	10	11	12	13	14	37
	15	16	17	18	19	20	21	38
	22	23	24	25	26	27	28	39

	SEP 29	1	2	3	4	5	40
4/02	6	7	8	9	10	11	41
OCT	13	14	15	16	17	18	42
	20	21	22	23	24	25	43
	27	28	29	30	31	NOV 1	44

	3	4	5	6	7	8	9	45
NOV	10	11	12	13	14	15	16	46
	17	18	19	20	21	22	23	47
	24	25	26	27	28	29	30	48

	1	2	3	4	5	6	7	49
DEC	8	9	10	11	12	13	14	50
	15	16	17	18	19	20	21	51
	22	23	24	25	26	27	28	52

	SUN	MON	TUE	WED	THU	FRI	SAT	Week No.
	DEC 29	5	6	7	8	9	10	1
1/03	12	13	14	15	16	17	18	2
JAN	19	20	21	22	23	24	25	3
	26	27	28	29	30	31	FEB 1	4
								5

	2	3	4	5	6	7	8	6
FEB	9	10	11	12	13	14	15	7
	16	17	18	19	20	21	22	8
	23	24	25	26	27	28	MAR 1	9

	2	3	4	5	6	7	8	10
MAR	9	10	11	12	13	14	15	11
	16	17	18	19	20	21	22	12
	23	24	25	26	27	28	29	13

	MAR 30	6	7	8	9	10	11	14
2/03	13	14	15	16	17	18	19	15
APR	20	21	22	23	24	25	26	16
	27	28	29	30	MAY 1	2	3	17
								18

	4	5	6	7	8	9	10	19
MAY	11	12	13	14	15	16	17	20
	18	19	20	21	22	23	24	21
	25	26	27	28	29	30	31	22

	1	2	3	4	5	6	7	23
JUN	8	9	10	11	12	13	14	24
	15	16	17	18	19	20	21	25
	22	23	24	25	26	27	28	26

		SUN	MON	TUE	WED	THU	FRI	SAT	Week No.
		JUN 29	30	1	2	3	4	5	27
3/03		6	7	8	9	10	11	12	28
JUL		13	14	15	16	17	18	19	29
		20	21	22	23	24	25	26	30
		27	28	29	30	31	AUG 1	2	31

	3	4	5	6	7	8	9	32
AUG	10	11	12	13	14	15	16	33
	17	18	19	20	21	22	23	34
	24	25	26	27	28	29	30	35

	AUG 31	1	2	3	4	5	6	36
SEP	7	8	9	10	11	12	13	37
	14	15	16	17	18	19	20	38
	21	22	23	24	25	26	27	39

	SEP 28	5	6	7	8	9	10	40
4/03	12	13	14	15	16	17	18	41
OCT	19	20	21	22	23	24	25	42
	26	27	28	29	30	31	NOV 1	43
								44

	2	3	4	5	6	7	8	45
NOV	9	10	11	12	13	14	15	46
	16	17	18	19	20	21	22	47
	23	24	24	26	27	28	29	48

	NOV 30	7	8	9	10	11	12	49
DEC	14	15	16	17	18	19	20	50
	21	22	23	24	25	26	27	51
								52

WISCONSIN DEPARTMENT OF WORKFORCE DEVELOPMENT  
DIVISION OF UNEMPLOYMENT INSURANCE

2004

2005

	SUN	MON	TUE	WED	THU	FRI	SAT	WEEK NO.
1/04	DEC 28	4	5	6	7	8	9	10
JAN	11	12	13	14	15	16	17	3
	18	19	20	21	22	23	24	4
	25	26	27	28	29	30	31	5

	1	2	3	4	5	6	7	6
FEB	8	9	10	11	12	13	14	7
	15	16	17	18	19	20	21	8
	22	23	24	25	26	27	28	9

	1	2	3	4	5	6	10
MAR	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27

2/04	MAR 28	4	5	6	7	8	9	10
APR	11	12	13	14	15	16	17	16
	18	19	20	21	22	23	24	17
	25	26	27	28	29	30	MAY 1	18

	2	3	4	5	6	7	8	19
MAY	9	10	11	12	13	14	15	20
	16	17	18	19	20	21	22	21
	23	24	25	26	27	28	29	22

	MAY 30	31	1	2	3	4	5	23
JUN	6	7	8	9	10	11	12	24
	13	14	15	16	17	18	19	25
	20	21	22	23	24	25	26	26

	SUN	MON	TUE	WED	THU	FRI	SAT	WEEK NO.
3/04	JUN 27	4	5	6	7	8	9	10
JUL	11	12	13	14	15	16	17	29
	18	19	20	21	22	23	24	30
	25	26	27	28	29	30	31	31

	1	2	3	4	5	6	7	32
AUG	8	9	10	11	12	13	14	33
	15	16	17	18	19	20	21	34
	22	23	24	25	26	27	28	35

	AUG 29	5	6	7	8	9	10	11
SEP	12	13	14	15	16	17	18	38
	19	20	21	22	23	24	25	39

4/04	SEP 26	3	4	5	6	7	8	9
OCT	10	11	12	13	14	15	16	42
	17	18	19	20	21	22	23	43
	24	25	26	27	28	29	30	44

	OCT 31	7	8	9	10	11	12	45
NOV	14	15	16	17	18	19	20	46
	21	22	23	24	25	26	27	47
								48

	NOV 28	5	6	7	8	9	10	49
DEC	12	13	14	15	16	17	18	50
	19	20	21	22	23	24	25	51
								52

	SUN	MON	TUE	WED	THU	FRI	SAT	WEEK NO.
1/05	DEC 26	2	3	4	5	6	7	8
JAN	9	10	11	12	13	14	15	3
	16	17	18	19	20	21	22	4
	23	24	25	26	27	28	29	5

	JAN 30	31	1	2	3	4	5	6
FEB	6	7	8	9	10	11	12	7
	13	14	15	16	17	18	19	8
	20	21	22	23	24	25	26	9

	FEB 27	28	1	2	3	4	5	10
MAR	6	7	8	9	10	11	12	11
	13	14	15	16	17	18	19	12
	20	21	22	23	24	25	26	13

2/05	MAR 27	3	4	5	6	7	8	9
APR	10	11	12	13	14	15	16	16
	17	18	19	20	21	22	23	17
	24	25	26	27	28	29	30	18

	1	2	3	4	5	6	7	19
MAY	8	9	10	11	12	13	14	20
	15	16	17	18	19	20	21	21
	22	23	24	25	26	27	28	22

	MAY 29	30	31	1	2	3	4	23
JUN	5	6	7	8	9	10	11	24
	12	13	14	15	16	17	18	25
	19	20	21	22	23	24	25	26

	SUN	MON	TUE	WED	THU	FRI	SAT	WEEK NO.
3/05	JUN 26	3	4	5	6	7	8	9
JUL	10	11	12	13	14	15	16	28
	17	18	19	20	21	22	23	29
	24	25	26	27	28	29	30	30
								31

	JUL 31	1	2	3	4	5	6	32
AUG	7	8	9	10	11	12	13	33
	14	15	16	17	18	19	20	34
	21	22	23	24	25	26	27	35

	AUG 28	4	5	6	7	8	9	36
SEP	11	12	13	14	15	16	17	37
	18	19	20	21	22	23	24	38
								39

4/05	SEP 25	2	3	4	5	6	7	40
OCT	9	10	11	12	13	14	15	41
	16	17	18	19	20	21	22	42
	23	24	25	26	27	28	29	43
								44

	OCT 30	6	7	8	9	10	11	45
NOV	13	14	15	16	17	18	19	46
	20	21	22	23	24	25	26	47
								48

	NOV 27	4	5	6	7	8	9	49
DEC	11	12	13	14	15	16	17	50
	18	19	20	21	22	23	24	51
	25	26	27	28	29	30	31	52
								53



## UI HOURS OF OPERATION AND TELEPHONE NUMBERS

### EMPLOYER ASSISTANCE Monday - Friday 7:45AM - 4:30PM

#### Benefits/Claimant Eligibility:

Madison Area Benefit Center  
P.O. Box 8978, 53708.....(608) 232-0633

Milwaukee Area Benefit Center  
P.O. Box 09999, 53209.....(414) 438-7705

Toll Free Number .....1-800-247-1744

The benefit center telephone service lines are very busy on Monday. For faster service, we suggest that you call Tuesday through Friday from 8:30 to 11:30 AM or 1:30 to 4:00 PM.

#### Contribution/Tax Information:

Audit - Madison .....(608) 266-3180  
Audit - Milwaukee .....(414) 438-2121  
Business Transfers or Taking  
Over a UI Account .....(608) 261-6700  
Collection .....(608) 266-8364  
Coverage Liability.....(608) 261-6700  
Opening/Closing an Account...(608) 261-6700  
Quarterly Reports.....(608) 261-6700  
Reimbursement Financing .....(608) 261-6700  
Tax Rate and Other  
Account Information .....(608) 261-6700

Email Contact: [taxnet@dwd.state.wi.us](mailto:taxnet@dwd.state.wi.us)  
Internet: <http://www.dwd.state.wi.us/uitax>

Internet UI Quarterly Tax and  
Wage Reporting System  
QTWRS: <http://uiqtws.dwd.state.wi.us>

#### Wage Reports:

Magnetic Media Reports .....(608) 267-4406  
Paper Reports  
Additional Forms Request .....(608) 266-0353  
Adjustment Forms Request ... (608) 266-6877  
Wagenet Dial-Up Bulletin  
Board System (BBS) (for  
electronic transmission of  
wage record data files) .....(608) 267-6707

Email Contact: [wagenet@dwd.state.wi.us](mailto:wagenet@dwd.state.wi.us)  
Internet:  
<http://www.dwd.state.wi.us/uiben/wagehome.htm>

#### Hearings Offices - Information about appeals only:

Madison .....(608) 242-4819  
Milwaukee .....(414) 227-4731  
Eau Claire .....(715) 836-6567  
Appleton.....(920) 832-2769

### CLAIMANT SERVICES

To File an Initial Claim Application for a New Claim  
or to Reopen an Existing Claim:

**On-line:** <http://www.ucclaim-wi.org>

#### By Telephone:

Madison Area ..... (608) 232-0678  
Milwaukee Area..... (414) 438-7700  
Toll Free Number..... 1-800-UC CLAIM  
..... (1-800-822-5246)

#### Claims Specialists are available:

Monday-Friday 7:45 AM - 4:30 PM

#### On-line and Automated Telephone Initial Claims Systems are available:

Sunday 9:00 AM - 5:00 PM  
Monday-Friday 6:00 AM - 7:00 PM  
Saturday 9:00 AM - 2:30 PM

To File a Weekly Claim Certification for a Benefit  
Check:

Madison Area ..... (608) 261-9990  
Milwaukee Area ..... (414) 438-5395  
Toll Free Number ..... 1-800-978-7887

Sunday 9:00 AM - Midnight  
Monday-Friday 1:00 AM - Midnight  
Saturday 1:00 AM - 3:00 PM

To Get Information, Assistance or to Talk to a  
Claims Specialist:

Madison Area (608) 232-0824  
Milwaukee Area (414) 438-7713  
Toll Free Number 1-800-494-4944

#### Claims Specialists are available:

Monday-Friday 7:45 AM - 4:30 PM

#### Automated Inquiry System is available:

Sunday 9:00 AM - Midnight  
Monday-Friday 1:00 AM - Midnight  
Saturday 1:00 AM - 3:00 PM

Deaf, hard-of-hearing, and speech-impaired  
callers may reach us by calling our  
TTY toll-free number  
1-888-393-8914